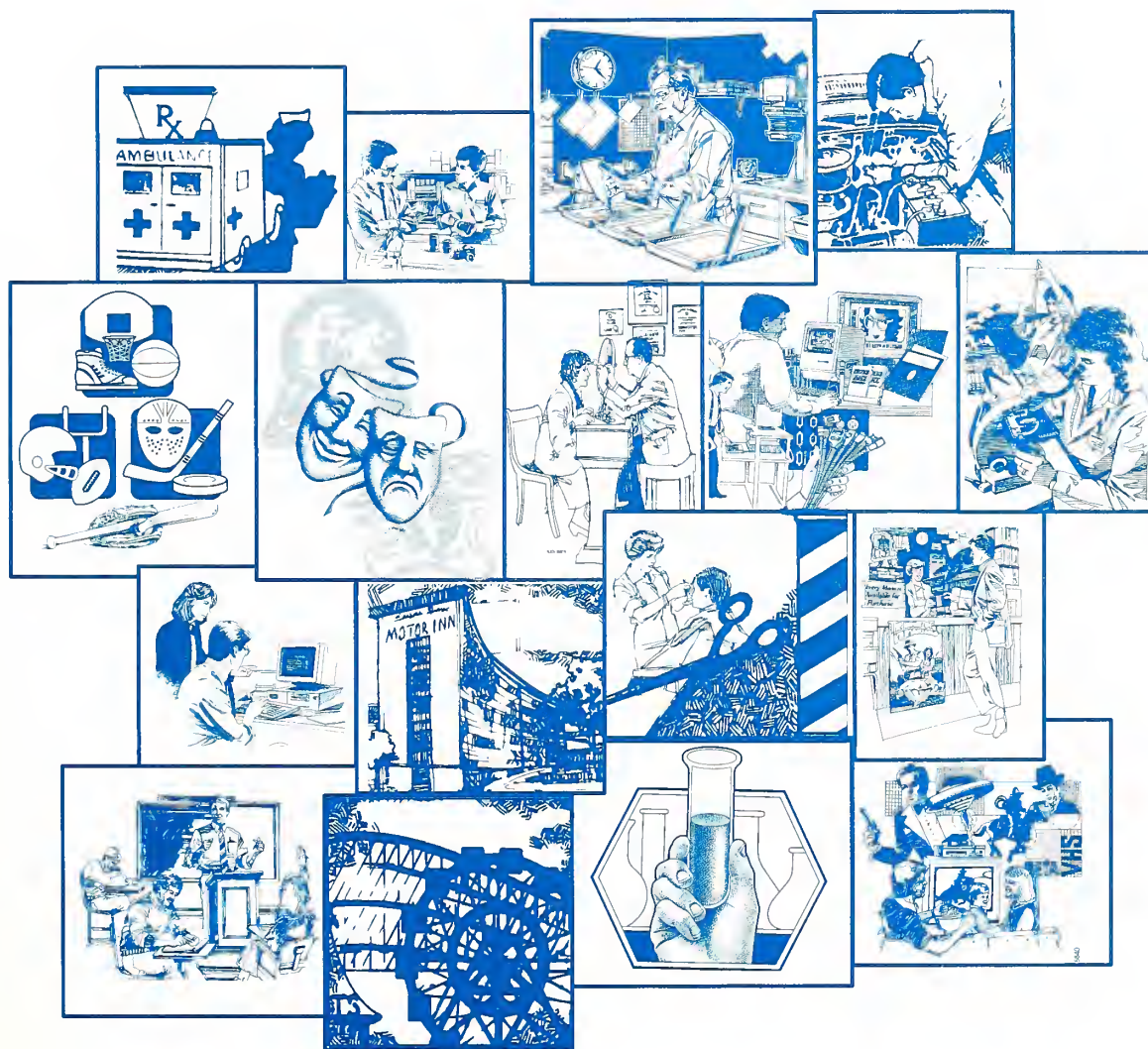


CURRENT BUSINESS REPORTS

Service Annual Survey: 1993

BS/93



PENNSYLVANIA STATE
UNIVERSITY

JUN 26 1995

DOCUMENTS COLLECTION
U.S. Depository Copy

U.S. Department of Commerce
Economics and Statistics Administration
BUREAU OF THE CENSUS

Acknowledgments

Services Division prepared this report under the general direction of **James M. Aanestad**, Assistant Division Chief for Current Service and Transportation Programs. **Thomas E. Zabelsky**, Chief, Current Services Branch, supervised the planning, implementation, and compiling of this report with assistance from **Marybeth Morris**, **David Dortch**, **Theresa Graves**, **Keith McKenzie**, **Monique Sanders**, **Julia Williams**, **Mary Anne Dollar**, **Cynthia Ramsey**, **Michael Viverette**, **Ginny Beswick**, and **Carolyn Polczynski**.

Sara W. Baumgardner, Current Assistant Division Chief for Economic Surveys in the Economic Statistical Methods and Programming Division and **H. Ray Dennis**, former Assistant Division Chief for Economic Surveys, supervised the development of the processing system and computer programs. **Barry F. Sessamen**, Chief, Annual Services Branch, implemented these programs with assistance from **Jeffery Burton**, **Tatiana Gallagher**, **Kimberly Bankard**, **David Stachurski**, **George Varga**, **Kimberly Blair**, and **Matthew Grinberg**.

Howard R. Hogan, Assistant Division Chief, Research and Methodology, developed the sample design and statistical methodology. **Patrick J. Cantwell**, Chief, Program Research and Development Branch, supervised preparation of the sample design, including estimation and variance methodology, with assistance from **Carol Caldwell**, **Mary C. Davis**, **William Davie**, and **William Knowlton**. **Carl A. Konschnik**, Chief, Statistical Methods Branch, supervised the development of sample control, imputation, quality control procedures, and benchmarking with assistance from **Linda Moore**, **James Burton**, **Carol King**, and **Scot Dahl**.

Judith Petty, Acting Chief, Data Preparation Division, coordinated the data collection efforts with assistance from **Matthew P. Aulbach**, Chief, Census and Economic Projects Branch, **Kenneth Miller**, **Teresa Brandstetter**, **Sandy Norton**, **Michael Lutz**, and Services Division's onsite analyst, **Carlene Bottorff**.

The staff of the Administrative and Publications Services Division, **Walter C. Odom**, Chief, performed publication planning, design, composition, editorial review, and printing planning and procurement. **Gail Farren** provided publication coordination and editing.

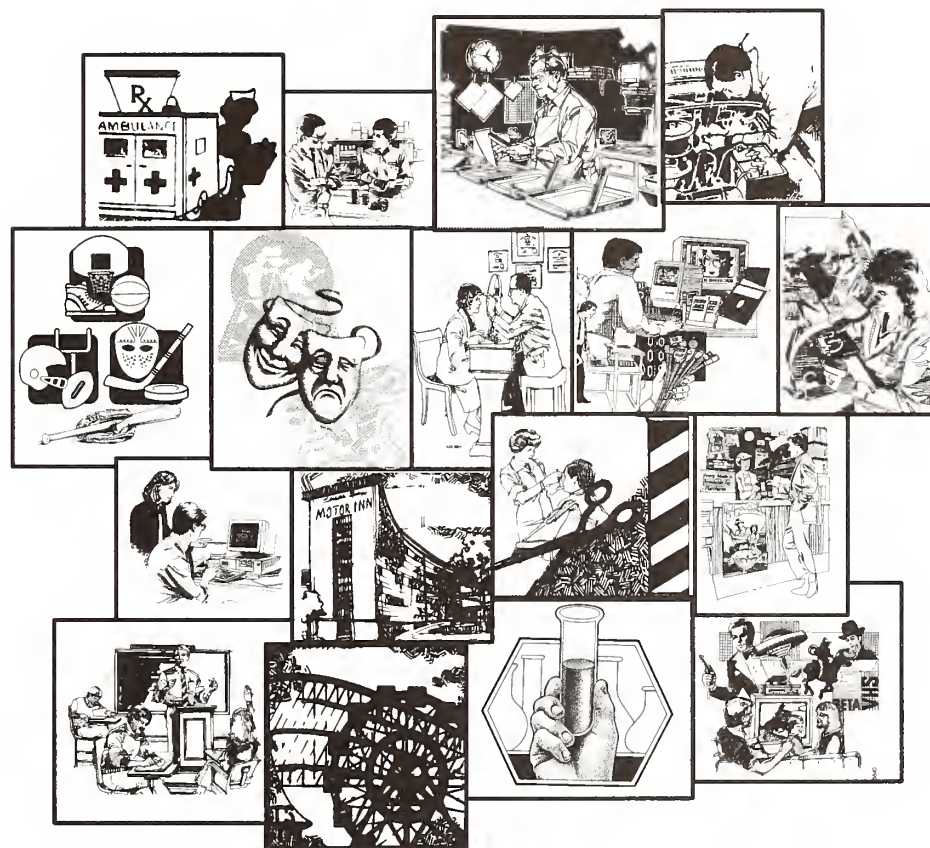
Special acknowledgement also is due to the many businesses whose cooperation was essential to the publication of this report.

Please send all inquiries concerning this report to **Thomas E. Zabelsky**, Services Division, Bureau of the Census, Washington, DC 20233, telephone 301-457-2826 or 457-2766.

CURRENT BUSINESS REPORTS

Service Annual Survey: 1993

BS/93



Issued April 1995



U.S. Department of Commerce
Ronald H. Brown, Secretary
David J. Barram, Deputy Secretary

Economics and Statistics Administration
Everett M. Ehrlich, Under Secretary
for Economic Affairs

BUREAU OF THE CENSUS
Martha Farnsworth Riche, Director



**Economics and Statistics
Administration**

Everett M. Ehrlich, Under Secretary
for Economic Affairs



BUREAU OF THE CENSUS

Martha Farnsworth Riche, Director
Harry A. Scarr, Deputy Director

Paula J. Schneider, Principal Associate
Director for Programs

Frederick T. Knickerbocker, Associate
Director for Economic Programs

Thomas L. Mesenbourg, Assistant Director
for Economic Programs

SERVICES DIVISION

Carole A. Ambler, Chief

SUGGESTED CITATION

U.S. Bureau of the Census, Current Business Reports BS/93, *Service Annual Survey: 1993*
U.S. Government Printing Office, Washington, DC, 1995.

Contents

	Page
Introduction	1
Coverage.....	1
Data Revision.....	1
Unpublished Data	2
Dollar Values	2
Census Disclosure Rules	2

Summary of Findings

Chapter

1. Selected Service Industries.....	3
2. Selected Travel and Lodging Services (SIC's 472 and 70).....	7
3. Personal Services (SIC 72)	15
4. Business and Selected Professional Services (SIC's 73, 81, and 87)	19
5. Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)	31
6. Motion Pictures, and Amusement and Recreation Services (SIC's 78 and 79)	37
7. Health Services (SIC 80).....	43
8. Social Services (SIC 83)	55

Figures

1.1. Selected Service Industries — Estimated Receipts for Taxable Firms: 1992 and 1993	3
1.2. Selected Service Industries — Estimated Revenue and Expenses for Tax-Exempt Firms: 1993.....	5
2.1. Selected Travel and Lodging Services (SIC's 472 and 70) — Estimated Receipts for Taxable Firms: 1990 Through 1993	7
2.2. Arrangement of Passenger Transportation (SIC 472) — Estimated Receipts for Taxable Firms, by Source: 1993	10
2.3. Arrangement of Passenger Transportation (SIC 472) — Estimated Expenses for Taxable Firms, by Component: 1993.....	12
2.4. Selected Travel and Lodging Services (SIC's 472 and 70) — Estimated Per Capita Receipts for Taxable Firms: 1990 Through 1993.....	13
3.1. Selected Personal Services (SIC 72) — Estimated Receipts for Taxable Firms: 1988 Through 1993.....	16
3.2. Selected Personal Services (SIC 72) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1992 to 1993.....	17
4.1. Business and Selected Professional Services (SIC's 73, 81, and 87) — Estimated Receipts for Taxable Firms, by Industry: 1988 Through 1993	19

4.2.	Business and Selected Professional Services (SIC's 73, 81, and 87) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1992 to 1993	22
4.3.	Personnel Supply Services (SIC 736) — Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993	23
4.4.	Personnel Supply Services (SIC 736) — Estimated Receipts for Taxable Temporary Help Supply Firms, by Type of Help Supplied: 1991 Through 1993	24
4.5.	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737) — Estimated Receipts for Taxable Firms, by Industry: 1991 Through 1993	26
4.6.	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737) — Estimated Receipts for Taxable Firms, by Source: 1993.....	27
4.7.	Management and Public Relations Services (SIC 874) — Estimated Receipts for Taxable Firms, by Type of Service Provided: 1993.....	28
4.8.	Management and Public Relations Services (SIC 874) — Estimated Receipts for Taxable Firms, by Type of Service Provided: 1992 and 1993	29
4.9.	Miscellaneous Business Services (SIC 738) — Estimated Receipts for Taxable Firms: 1991 Through 1993	30
4.10.	Engineering, Architectural, and Surveying Services (SIC 871) — Estimated Receipts for Taxable Firms, by Industry: 1993	30
5.1.	Selected Automotive Repair, Services, and Parking (SIC 75) — Estimated Receipts for Taxable Firms, by Component Industry: 1993	31
5.2.	Automotive Repair Shops (SIC 753) — Estimated Receipts for Taxable Firms, by Component Industry: 1993	33
5.3.	Automotive Repair, Services, and Parking (SIC 75) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Component Industry: 1992 to 1993	34
5.4.	Automotive Rental and Leasing, Without Drivers (SIC 751) — Estimated Receipts from Short-Term Rental and Extended-Term Leasing for Taxable Firms: 1993.....	35
6.1.	Motion Picture Production, Distribution, and Theaters (SIC's 781, 782, and 783) — Estimated Receipts for Taxable Firms: 1988 Through 1993.....	37
6.2.	Amusement and Recreation Services (SIC 79) — Estimated Receipts for Taxable Firms, by Component Industry: 1991 Through 1993	39
6.3.	Motion Pictures (SIC 78) — Estimated Receipts for Taxable Firms, by Component Industry: 1993.....	40
6.4.	Amusement and Recreation Services (SIC 79) — Estimated Receipts for Taxable Firms, by Component Industry: 1993	40
6.5.	Amusement Parks (SIC 7996) — Estimated Receipts for Taxable Firms, by Source: 1993	41
7.1.	Health Services (SIC 80) — Estimated Receipts for Taxable Firms: 1993	43
7.2.	Health Services (SIC 80 pt.) — Estimated Revenue for Tax-Exempt Firms: 1993	45
7.3.	Health Services (SIC 80 pt.) — Estimated Expenses for Tax-Exempt Firms: 1993....	45
7.4.	Offices and Clinics of Doctors of Medicine (SIC 8011) — Estimated Receipts for Taxable Firms, by Type of Service Performed: 1993.....	48
7.5.	Offices and Clinics of Doctors of Medicine (SIC 8011) — Estimated Receipts for Taxable Firms, by Source: 1993	51
8.1.	Social Services (SIC 83) — Estimated Revenue for Tax-Exempt Firms: 1990 Through 1993	55
8.2.	Social Services (SIC 83) — Estimated Year-to-Year Percent Change in Revenue and Expenses for Tax-Exempt Firms: 1992 to 1993	57

Tables

1.1.	Selected Service Industries — Estimated Receipts for Taxable Firms: 1988 Through 1993	4
------	---	---

1.2.	Selected Service Industries — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993	4
1.3.	Selected Service Industries — Estimated Revenue for Tax-Exempt Firms: 1988 Through 1993	5
1.4.	Selected Service Industries — Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1993.....	6
1.5.	Selected Service Industries — Estimated Expenses for Tax-Exempt Firms: 1990 Through 1993	6
2.1.	Selected Travel and Lodging Services (SIC's 472 and 70) — Estimated Receipts for Taxable Firms: 1988 Through 1993	8
2.2.	Selected Travel and Lodging Services (SIC's 472 and 70) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993 ..	8
2.3.	Camps and Membership Lodging (SIC's 703 and 704) — Estimated Revenue for Tax-Exempt Firms: 1990 Through 1993.....	9
2.4.	Camps and Membership Lodging (SIC's 703 and 704) — Estimated Expenses for Tax-Exempt Firms: 1990 Through 1993.....	9
2.5.	Arrangement of Passenger Transportation (SIC 472) — Estimated Receipts for Taxable Firms, by Source: 1988 Through 1993	9
2.6.	Arrangement of Passenger Transportation (SIC 472) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1988 Through 1993	10
2.7.	Arrangement of Passenger Transportation (SIC 472) — Sources of Receipts for Taxable Firms as a Percent of Total Dollar Volume: 1988 Through 1993.....	11
2.8.	Arrangement of Passenger Transportation (SIC 472) — Estimated Expenses for Taxable Firms, by Source: 1988 Through 1993	11
2.9.	Arrangement of Passenger Transportation (SIC 472) — Estimated Year-to-Year Percent Change in Expenses for Taxable Firms, by Source: 1988 Through 1993 ..	11
2.10.	Arrangement of Passenger Transportation (SIC 472) — Sources of Expenses for Taxable Firms as a Percent of Total Dollar Volume: 1988 Through 1993.....	12
2.11.	Selected Travel and Lodging Services (SIC's 472 and 70) — Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1993.....	13
3.1.	Selected Personal Services (SIC 72) — Estimated Receipts for Taxable Firms: 1988 Through 1993.....	15
3.2.	Selected Personal Services (SIC 72) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993.....	17
3.3.	Selected Personal Services (SIC 72) — Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1993	18
4.1.	Selected Business and Professional Services (SIC's 73, 81, and 87) — Estimated Receipts for Taxable Firms: 1988 Through 1993.....	20
4.2.	Selected Business and Professional Services (SIC's 73, 81, and 87) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993	21
4.3.	Personnel Supply Services (SIC 736) — Estimated Receipts for Taxable Firms, by Source: 1990 Through 1993	23
4.4.	Personnel Supply Services (SIC 736) — Estimated Receipts from Supplying Temporary Help, by Source for Taxable Firms: 1990 Through 1993.....	24
4.5.	Personnel Supply Services (SIC 736) — Sources of Receipts from Supplying Temporary Help, as a Percent of Total Temporary Help Supply Services, for Taxable Firms: 1990 Through 1993	25
4.6.	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737) — Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993	27
4.7.	Management and Public Relations Services (SIC 874) — Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993	28
5.1.	Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76) — Estimated Receipts for Taxable Firms: 1988 Through 1993	32

5.2.	Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993.....	34
5.3.	Automotive Rental and Leasing, Without Drivers (SIC 751) — Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993.....	35
5.4.	Selected Automotive Repair, Services, and Parking (SIC 75) — Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1993.....	36
6.1.	Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79) — Estimated Receipts for Taxable Firms: 1988 Through 1993.....	38
6.2.	Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1988 Through 1993.....	38
6.3.	Amusement Parks (SIC 7996) — Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993.....	41
6.4.	Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79) — Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1993	42
7.1.	Selected Health Services (SIC 80) — Estimated Receipts for Taxable Firms: 1988 Through 1993	44
7.2.	Selected Health Services (SIC 80) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993.....	44
7.3.	Selected Health Services (SIC 80, pt.) — Estimated Revenue for Tax-Exempt Firms: 1988 Through 1993	46
7.4.	Selected Health Services (SIC 80, pt.) — Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1993	46
7.5.	Selected Health Services (SIC 80, pt.) — Estimated Expenses for Tax-Exempt Firms: 1990 Through 1993	46
7.6.	Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804) — Estimated Receipts for Taxable Firms, by Type of Service Performed: 1991 Through 1993	47
7.7.	Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Type of Service Performed: 1991 Through 1993	49
7.8.	Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804) — Sources of Receipts for Taxable Firms as a Percent of Total Dollar Volume: 1991 Through 1993	50
7.9.	Selected Health Services (SIC's 801, 802, 803, 804 and 805) — Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993.....	52
7.10.	Selected Health Services (SIC's 801, 802, 803, 804 and 805) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1991 Through 1993	52
7.11.	Selected Health Services (SIC's 801, 802, 803, 804, and 805) — Sources of Receipts for Taxable Firms as a Percent of Total Dollar Volume: 1991 Through 1993	53
7.12.	Selected Health Services (SIC 80) — Estimated Per Capita Receipts for Taxable and Tax-Exempt Firms: 1988 Through 1993.....	53
8.1.	Selected Social Services (SIC 83) — Estimated Receipts for Taxable Firms: 1988 Through 1993	56
8.2.	Selected Social Services (SIC 83) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993.....	56
8.3.	Selected Social Services (SIC 83) — Estimated Revenue for Tax-Exempt Firms: 1988 Through 1993.....	56
8.4.	Selected Social Services (SIC 83) — Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1993	56
8.5.	Selected Social Services (SIC 83) — Estimated Expenses for Tax-Exempt Firms: 1990 Through 1993.....	57

Appendixes

A.	Measures of Sampling Variability.....	A-1
	Reliability of Data	A-1
	Measures of Sampling Variability	A-1
	Nonsampling Errors.....	A-1
B.	Explanatory Material	B-1
	Definition of Terms	B-1
	Arrangement of Passenger Transportation (SIC 472).....	B-1
	Equipment Rental and Leasing (SIC 735).....	B-2
	Temporary Help Supply Services (SIC 7363)	B-2
	Computer Programming, Data Processing, and Other Computer Related Services (SIC 737).....	B-2
	Automotive Rental and Leasing, Without Drivers (SIC 751)	B-3
	Amusement Parks (SIC 7996)	B-3
	Offices and Clinics of Health Practitioners and Nursing and Personal Care Facilities (SIC's 801, 802, 803, 804, and 805)	B-3
	Management Services and Public Relations (SIC 874)	B-3
	Sample Design.....	B-4
	Sampling for New Businesses (Births)	B-4
	Estimation of Receipts (Revenue)	B-5
C.	Kind-of-Business Classifications.....	C-1
D.	Report Forms.....	D-1
	B-500 M	D-2
	B-500 M1	D-4
	B-500 M2.....	D-6
	B-500 M3.....	D-8
	B-500 T	D-10
	B-500 T1	D-12
	B-500 T2	D-14
	B-500 T3	D-16
	B-500 T4	D-18
	B-500 T5	D-20
	B-500 T6	D-22

Appendix Tables

A-1.1.	Selected Service Industries — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993	A-2
A-1.2.	Selected Service Industries — Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1992 and 1993.....	A-2
A-2.1.	Selected Travel and Lodging Services (SIC's 472 and 70) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993	A-3
A-2.2.	Camps and Membership Lodging (SIC's 703 and 704) — Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1992 and 1993	A-3
A-2.3.	Arrangement of Passenger Transportation (SIC 472) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993	A-3
A-2.4.	Arrangement of Passenger Transportation (SIC 472) — Estimated Coefficients of Variation for Expense Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993	A-4
A-3.1.	Selected Personal Services (SIC 72) — Estimated Coefficients of Variation for	

Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993	A-4
A-4.1. Selected Business and Professional Services (SIC's 73, 81, and 87) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993.....	A-5
A-4.2. Personnel Supply Services (SIC 736) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993	A-6
A-4.3. Personnel Supply Services (SIC 736) — Estimated Coefficients of Variation for Receipts From Supplying Temporary Help, by Source and Estimates of Year-to-Year Ratios: 1992 and 1993	A-6
A-4.4. Computer Programming, Data Processing, and Other Computer Related Services (SIC 737) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993....	A-6
A-4.5. Management and Public Relations Services (SIC 874) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993	A-7
A-5.1. Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993	A-7
A-5.2. Automotive Rental and Leasing, Without Drivers (SIC 751) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993.....	A-8
A-6.1. Motion Pictures (SIC 78), and Amusement and Recreation Services (SIC 79) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993	A-8
A-6.2. Amusement Parks (SIC 7996) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993	A-9
A-7.1. Selected Health Services (SIC 80) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993	A-9
A-7.2. Selected Health Services (SIC 80 pt.) — Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1992 and 1993.....	A-9
A-7.3. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Type of Service Performed: 1992 and 1993	A-10
A-7.4. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804) — Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Firms, by Type of Service Performed: 1992 and 1993.....	A-11
A-7.5. Selected Health Services (SIC's 801, 802, 803, 804, and 805) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993.....	A-11
A-7.6. Selected Health Services (SIC's 801, 802, 803, 804, and 805) — Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Firms, by Source: 1992 and 1993	A-12
A-8.1. Social Services (SIC 83) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993	A-12
A-8.2. Social Services (SIC 83) — Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1992 and 1993.....	A-12

Introduction

Coverage

This report presents the results from the 1993 Service Annual Survey. The survey provides estimates of operating receipts of taxable firms and revenue and expenses of firms exempt from Federal income taxes for selected service industries.

The statistics presented in this report are summarized by kind-of-business classification based on the 1987 edition of the *Standard Industrial Classification* (SIC) manual issued by the Office of Management and Budget. The industries covered are defined in Division I of the SIC Manual and include: hotels, rooming houses, camps, and other lodging places (SIC 70); personal services (SIC 72); business services (SIC 73); automotive repair, services and parking (SIC 75); miscellaneous repair services (SIC 76); motion pictures (SIC 78); amusement and recreation services (SIC 79); health services (SIC 80); legal services (SIC 81); libraries and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); selected membership organizations (SIC's 861, 862, 864, and 869); and engineering, accounting, research, management, and related services (SIC 87). The survey also includes arrangement of passenger transportation (Division E, SIC 472) and real estate agents and managers (Division H, SIC 653).

The survey excludes from Division I of the SIC Manual, elementary and secondary schools (SIC 821); colleges, universities, professional schools, and junior colleges (SIC 822); miscellaneous educational services (SIC 829); labor unions and similar labor organizations (SIC 863); political organizations (SIC 865); religious organizations (SIC 866); private households (SIC 881); and services not elsewhere classified (SIC 899).

Separate estimates were developed for receipts of taxable firms and revenue of firms exempt from Federal income taxes for camps and recreational vehicle parks (SIC 703); selected amusement services (SIC's 792 and 7991, 7997 and 7999); selected health services (SIC's 801, 802, 805, 806, 808, and 809); legal services (SIC 81); libraries and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); research, testing, and development services (SIC 873); and selected management and public relation services (SIC 874, excluding 8744). Firms considered tax exempt include membership lodging (SIC 704), membership organizations (SIC 86), and noncommercial research organizations (SIC 8733). Firms in all remaining SIC's were defined to be taxable.

The estimates for tax-exempt firms and for taxable arrangement of passenger transportation (SIC 472); real estate operators (except developers) and lessors (SIC 651); health (SIC 80); legal (SIC 81); libraries, correspondence, and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); and research, development, and testing services (SIC 873) were derived from a sample of employer firms only. For all other kinds of business presented here, data represent combined estimates for employers and nonemployers.

The survey excluded all government establishments classified in the covered industries, except for government-operated hospitals which were included.

Appendix A provides estimated measures of sampling variability (coefficients of variation) for the dollar volume estimates and estimates of year-to-year ratios presented in the report. Appendix B gives an explanation of the survey coverage, sampling, and estimation methodology. Appendix C provides a description of each kind of business included in the report. Sample of the 1993 questionnaires are shown in appendix D.

Data Revision

We used an improved methodology for estimating employer births and nonemployer businesses in the 1993 Service Annual Survey. We used this same methodology to revise the 1992 estimates obtained from the 1992 survey. For more information about births and nonemployer businesses see the section Sample Design in appendix B.

In order to maintain comparability in the time series, we also revised the 1988 through 1991 estimates. For all detailed SIC's, the 1987 through 1992 previously published estimates were input to the benchmarking program and were revised in a manner that constrained the 1987 receipts and revenue to equal the results tabulated in the 1987 Census of Service Industries and the 1992 estimates to equal the revised receipts and revenue values obtained from the 1992 survey. Also, the benchmarking program minimized changes to the year-to-year trends between the revised and original series for the years 1988 through 1992.

We derived estimates of revenue for aggregate SIC's by summing appropriate detail level estimates, thereby assuring additivity.

For arrangement of passenger transportation (SIC 472), all components of receipts and expenses were revised for the years prior to 1992. Annual payroll, employer contributions to Social Security and other supplemental labor benefits, and total expenses minus payroll and employer contributions were revised in the same manner as total receipts. The benchmarking procedure minimized changes in the year-to-year trends between the revised and previous series, and estimates were revised for the years 1988 through 1991.

For SIC's 735, 736, 737, 751, 7996, and 80 and 874 (taxable and tax-exempt), expenses and all components of receipts or revenue were revised prior to 1992. For these SIC's, the revised estimates are equal to:

$$\begin{array}{rcl} \text{Previously published} & & \text{new 1992 estimates} \\ \text{estimates} & \times & \hline & & \text{previously published 1992 estimates} \end{array}$$

This method preserved the previously published year-to-year trends.

Unpublished Data

Estimates for some kinds of business not separately shown in this report are produced as a by-product of the published statistics. These additional data are not published because of their high sampling variability, poor

response rates, or other factors that result in their failure to meet Census Bureau standards for publication. The Bureau of the Census, upon written request, will release such figures for individual use.

Note that some unpublished figures can be derived from this report by subtracting published data from their respective totals. However, such figures are subject to the limitations described above. These unpublished estimates are for internal use only.

Dollar Values

All dollar values presented in this report are expressed in current dollars; that is, the estimates are not adjusted to a constant dollar series. Consequently, when comparing data to prior years, users also should consider price level changes.

Census Disclosure Rules

In accordance with Federal law governing census reports, no data are published that would disclose the operations of an individual firm.



Chapter 1. Selected Service Industries

SUMMARY OF FINDINGS

Taxable Firms

Business services (SIC 73) had estimated receipts of \$335.8 billion in 1993, a 9.5 (± 1.3) percent increase from 1992. Estimated operating receipts for health services (SIC 80) rose 5.0 (± 1.3) percent from 1992 to 304.1 billion. Receipts for engineering, accounting, research, management, and related services (SIC 87) were \$223.7 billion, a 4.6 (± 1.8) percent increase from 1992. Operating receipts for legal services (SIC 81) were \$101.1 billion, increasing 3.1 (± 2.9) percent from 1992. The receipts for museums, art galleries, and botanical and zoological gardens (SIC 84) rose 16.7 (± 8.6) percent from 1992 to 1993.

Tax-Exempt Firms

Revenue for health services (SIC 80) was \$361.0 billion, gaining 6.0 (± 1.6) percent from 1992. Revenue for social services (SIC 83) was \$58.4 billion, a 9.4 (± 2.0) percent increase from 1992. Selected amusement and recreation services (SIC's 792, 7991, 7997, and 7999) revenue in 1993 rose 10.7 percent from 1992.

Expenses in 1993 for health services (SIC 80) and social services (SIC 83) were up 7.2 (± 1.3) percent and 9.8 (± 1.7) percent, respectively, from 1992. Expenses for selected amusement and recreation services (SIC's 792, 7991, 7997, and 7999) increased 11.1 percent from 1992 to 1993.

Figure 1.1
Selected Service Industries—Estimated Receipts
for Taxable Firms: 1992 and 1993

(In billions of dollars)



¹ Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer receipts. Estimates for 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

Note: Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates for 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes.

See appendix A, table A-1.1 for estimated measures of sampling variability (coefficients of variation).

Table 1.1. Selected Service Industries—Estimated Receipts for Taxable Firms: 1988 Through 1993

[In millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
472	Arrangement of passenger transportation ¹ ..	9,696	9,274	8,839	9,344	8,878	8,052
653	Real estate agents and managers ¹	58,979	52,778	45,628	45,515	45,011	42,595
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	66,964	63,828	59,848	60,252	58,995	57,607
72	Personal services ²	60,348	58,482	53,697	53,791	52,117	48,395
73	Business services ²	335,807	306,827	284,945	278,159	248,977	222,246
75	Automotive repair, services, and parking ² ..	85,494	79,637	73,106	75,396	71,679	66,354
76	Miscellaneous repair services ²	36,306	35,318	32,449	32,886	30,387	27,800
78	Motion pictures ²	48,130	43,645	41,039	38,296	34,951	31,155
79	Amusement and recreation services ²	59,382	53,685	48,689	47,951	42,217	40,189
80	Health services ¹	304,135	289,560	266,353	247,305	220,088	203,827
81	Legal services ¹	101,104	98,095	90,959	89,316	81,972	75,468
824	Vocational schools ¹	4,764	4,692	4,526	4,797	4,545	3,999
83	Social services ¹	16,502	15,058	13,564	12,603	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens ¹	101,104	98,095	90,959	89,316	(NA)	(NA)
87	Engineering, accounting, research, management, and related services ²	223,700	213,885	200,778	196,156	179,235	159,253

NA Not available.

¹Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

²Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. See appendix A, table A-1.1 for estimated measures of sampling variability (coefficients of variation).

Table 1.2. Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
472	Arrangement of passenger transportation ¹	4.6	4.9	-5.4	5.3	10.3
653	Real estate agents and managers ¹	11.8	15.7	0.3	1.1	5.7
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	4.9	6.7	-0.7	2.1	2.4
72	Personal services ²	3.2	8.9	-0.2	3.2	7.7
73	Business services ²	9.5	7.7	2.4	11.7	12.0
75	Automotive repair, services, and parking ²	7.4	8.9	-3.0	5.2	8.0
76	Miscellaneous repair services ²	2.8	8.8	-1.3	8.2	9.3
78	Motion pictures ²	10.3	6.4	7.2	9.6	12.2
79	Amusement and recreation services ²	10.6	10.3	1.5	13.6	5.1
80	Health services ¹	5.0	8.7	7.7	12.4	8.0
81	Legal services ¹	3.1	7.9	1.8	9.0	8.6
824	Vocational schools ¹	1.5	3.7	-5.7	5.5	13.7
83	Social services ¹	9.6	11.0	7.6	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens ¹	16.7	29.2	9.9	(NA)	(NA)
87	Engineering, accounting, research, management, and related services ²	4.6	6.5	9.4	9.4	12.6

NA Not available.

¹Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

²Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. See appendix A, table A-1.1 for estimated measures of sampling variability (coefficients of variation).

Table 1.3. **Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1988 Through 1993**

[In millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
703, 704	Camps and membership lodging	939	879	847	862	(NA)	(NA)
792, 7991 7997, 7999	Selected amusement and recreation services ¹	10,606	9,581	8,597	8,226	7,314	6,571
80	Health services	360,963	340,496	313,068	281,248	(NA)	(NA)
81	Legal aid societies and similar legal services	1,502	1,461	1,382	1,231	1,024	808
823	Libraries	699	601	549	543	(NA)	(NA)
824	Vocational schools	677	684	607	623	(NA)	(NA)
83	Social services	58,393	53,384	48,762	44,954	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens	3,641	3,385	3,224	3,034	(NA)	(NA)
86 (pt.)	Selected membership organizations ²	41,758	39,414	36,337	34,260	(NA)	(NA)
873	Research, development, and testing services	15,523	14,738	13,061	12,146	10,614	9,312
874 ex. 8744	Management and public relations services, except facilities support management services	2,247	2,064	1,945	1,757	1,401	1,166

NA Not available.

¹Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

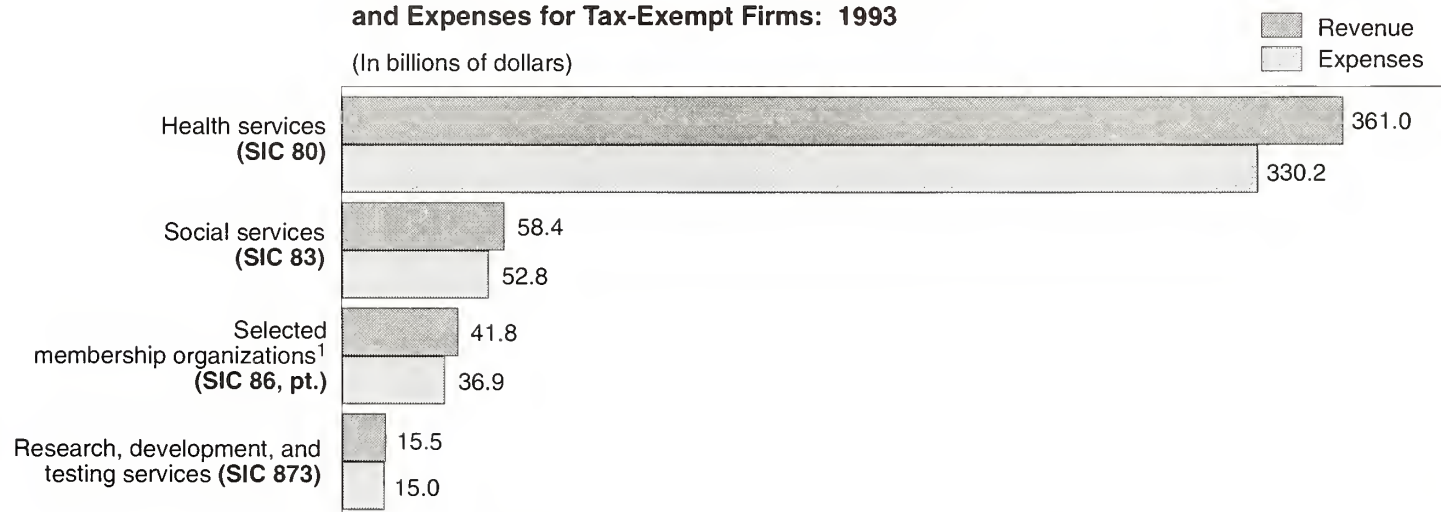
²Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating revenue for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Figure 1.2.

Selected Service Industries—Estimated Revenue and Expenses for Tax-Exempt Firms: 1993

(In billions of dollars)



¹ Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer revenue and expenses.

Estimates are not adjusted for price changes.

See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 1.4. Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1993

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
703, 704	Camps and membership lodging	6.8	3.8	-1.7	(NA)	(NA)
792, 7991	Selected amusement and recreation	10.7	11.5	4.5	12.5	11.3
7997, 7999	services ¹					
80	Health services	6.0	8.8	11.3	(NA)	(NA)
81	Legal aid societies and similar legal services	2.8	5.7	12.3	20.2	26.7
823	Libraries	16.3	9.5	1.1	(NA)	(NA)
824	Vocational schools	-1.0	12.7	-2.6	(NA)	(NA)
83	Social services	9.4	9.5	8.5	(NA)	(NA)
84	Museums, art galleries, and botanical and					
	zoological gardens	7.6	5.0	6.3	(NA)	(NA)
86 (pt.)	Selected membership organizations ²	6.0	8.5	6.1	(NA)	(NA)
873	Research, development, and testing services	5.3	12.8	7.5	14.4	14.0
874 ex.	Management and public relations services,					
8744	except facilities support management services . .	8.9	6.1	10.7	25.4	20.2

NA Not available.

¹Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

²Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor union and political and religious organizations (SIC 869).

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating revenue for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).

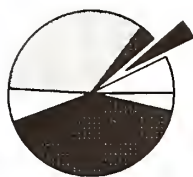
Table 1.5. Selected Service Industries—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1993

1987 SIC code	Kind of business	Expenses (In millions of dollars)				Percent change		
		1993	1992	1991	1990	1993/1992	1992/1991	1991/1990
703, 704	Camps and membership lodging	868	809	762	752	7.3	6.2	1.3
792, 7991	Selected amusement and recreation							
7997, 7999	services ¹	10,623	9,563	8,584	8,209	11.1	11.4	4.6
80	Health services	330,168	308,045	281,316	255,391	7.2	9.5	10.2
81	Legal aid societies and similar legal							
	services	1,469	1,461	1,375	1,216	0.6	6.3	13.1
823	Libraries	693	589	551	531	17.7	6.9	3.8
824	Vocational schools	672	668	658	629	0.6	1.5	4.6
83	Social services	52,763	48,044	43,876	40,113	9.8	9.5	9.4
84	Museums, art galleries, and botanical							
	and zoological gardens	3,331	3,205	3,065	2,770	3.9	4.6	10.6
86 (pt.)	Selected membership organizations ² . .	36,854	34,620	32,017	29,562	6.5	8.1	8.3
873	Research, development, and testing							
	services	14,974	13,968	12,420	11,423	7.2	12.5	8.7
874 ex.	Management and public relations ser-							
8744	vices, except facilities support man-							
	agement services	1,912	1,754	1,668	1,562	9.0	5.2	6.8

¹Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

²Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating expenses for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-1.2 for estimated measures of sampling variability (coefficients of variation).



Chapter 2. Selected Travel and Lodging Services (SIC's 472 and 70)

SUMMARY OF FINDINGS

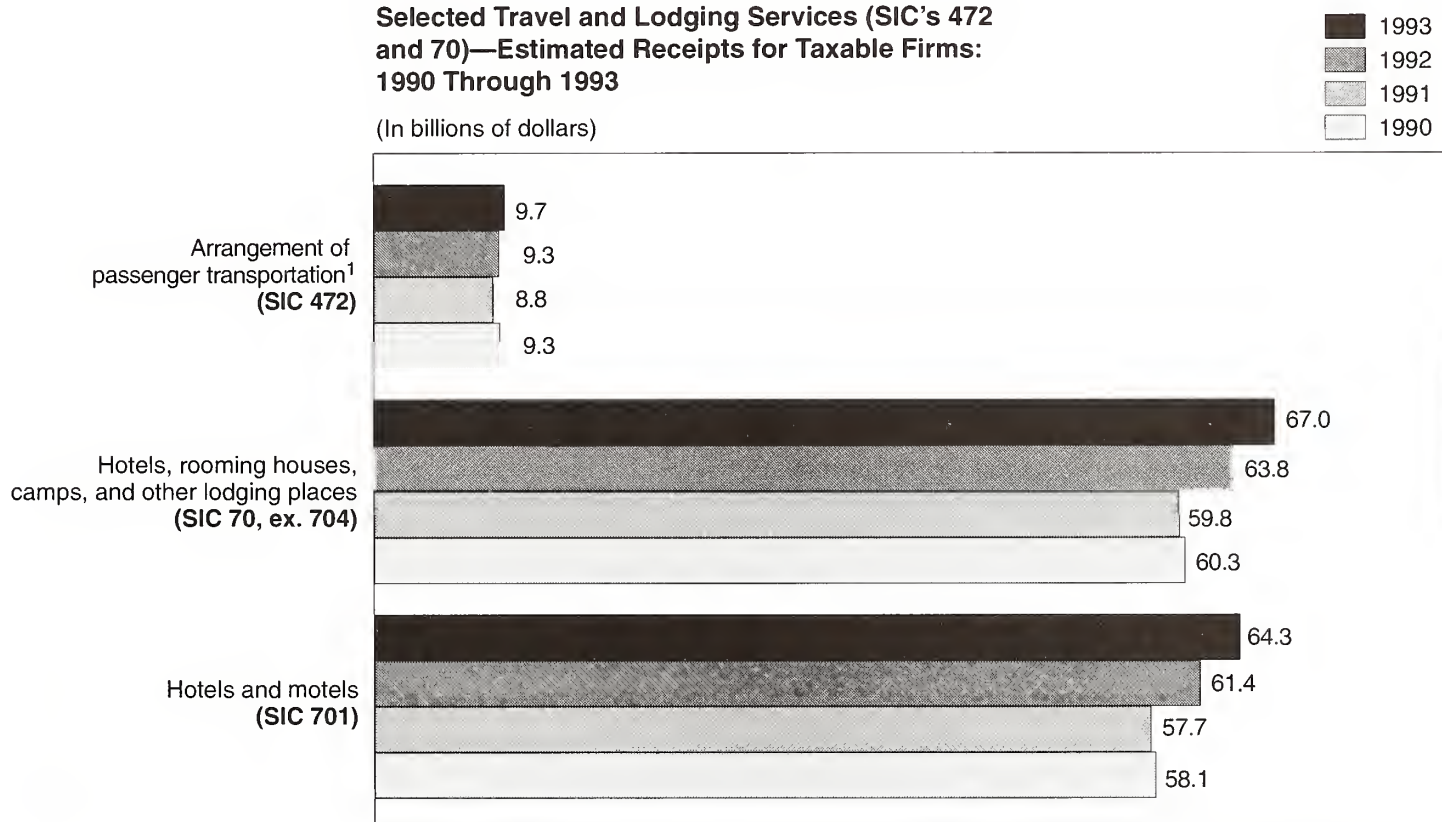
Receipts in 1993 for arrangers of passenger transportation (SIC 472) rose 4.6 (± 2.5) percent from 1992 to \$9.7 billion. Receipts for air carriers were the source of \$5.6 billion, 57.4 percent of the industry total. Packaged tours were the source of 20 percent of arrangers of passenger transportation receipts in 1993. Receipts for travel agencies (SIC 4724) in 1993 were \$7.1 billion, a 4.1 percent increase from 1992.

Estimated expenses for arrangers of passenger transportation were 8.9 billion in 1993. Annual payroll was \$4.0 billion, up 2.7 percent from 1992 and accounting for 45 percent of total expenses in 1993.

Estimated receipts for hotels, rooming houses, camps, and other lodging places, except on a membership basis (SIC 70, except 704), were \$67.0 billion in 1993, a 4.9 (± 2.4) percent increase from 1992. Hotels and motels (SIC 701) had receipts of \$64.4 billion, a 4.8 percent gain from 1992. Receipts in 1993 for camps and recreational vehicle parks (SIC 703) increased 6.6 percent from 1992.

Figure 2.1.
Selected Travel and Lodging Services (SIC's 472
and 70)—Estimated Receipts for Taxable Firms:
1990 Through 1993

(In billions of dollars)



¹ Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer receipts. Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-2.1 for estimated measures of sampling variability (coefficients of variation).

Table 2.1. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1988 Through 1993

[In millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
	Arrangement of Passenger Transportation						
472	Arrangement of passenger transportation ¹	9,696	9,274	8,839	9,344	8,878	8,052
4724	Travel agencies ¹	7,089	6,810	6,449	6,709	(NA)	(NA)
4725	Tour operators ¹	2,035	1,926	1,843	1,971	(NA)	(NA)
	Hotels, Rooming Houses, Camps, and Other Lodging Places						
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . .	66,964	63,828	59,848	60,252	58,995	57,607
701	Hotels and motels	64,312	61,369	57,703	58,062	56,590	55,348
703	Camps and recreational vehicle parks	2,048	1,921	1,585	1,648	1,564	1,637

NA Not available.

¹Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for internal use only. Revenue estimates for tax-exempt firms and organizations are shown in table 2.3. Expense estimates for tax-exempt firms and organizations are shown in table 2.4. See appendix A, table A-2.1 for estimated measures of sampling variability (coefficients of variation).

Table 2.2. Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
	Arrangement of Passenger Transportation					
472	Arrangement of passenger transportation ¹	4.6	4.9	-5.4	5.3	10.3
4724	Travel agencies ¹	4.1	5.6	-3.9	(NA)	(NA)
4725	Tour operators ¹	5.7	4.5	-6.5	(NA)	(NA)
	Hotels, Rooming Houses, Camps, and Other Lodging Places					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	4.9	6.7	-0.7	2.1	2.4
701	Hotels and motels	4.8	6.4	-0.6	2.6	2.2
703	Camps and recreational vehicle parks	6.6	21.2	-3.8	5.4	-4.5

NA Not available.

¹Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in table 2.3. Expense estimates for tax-exempt firms and organizations are shown in table 2.4. See appendix A, table A-2.1 for estimated measures of sampling variability (coefficients of variation).

Table 2.3. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Revenue for Tax-Exempt Firms: 1990 Through 1993

1987 SIC code	Kind of business	Revenue (In millions of dollars)				Percent change		
		1993	1992	1991	1990	1993/1992	1992/1991	1991/1990
703, 704	Camps and membership lodging	939	879	847	862	6.8	3.8	-1.7
703	Camps and recreational vehicle parks . .	463	431	376	364	7.4	14.6	3.3
704	Organization hotels and lodging houses, on membership basis	476	448	471	498	6.3	-4.9	-5.4

Note: Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating revenue for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See appendix A, table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.4. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1993

1987 SIC code	Kind of business	Expenses (In millions of dollars)				Percent change		
		1993	1992	1991	1990	1993/1992	1992/1991	1991/1990
703, 704	Camps and membership lodging	868	809	762	752	7.3	6.2	1.3
703	Camps and recreational vehicle parks . .	440	416	367	346	5.8	13.4	6.1
704	Organization hotels and lodging houses, on membership basis	428	393	395	406	8.9	-0.5	-2.7

Note: Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating expenses for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.5. Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Firms, by Source: 1988 Through 1993

[In millions of dollars]

Sources of receipts	1993	1992	1991	1990	1989	1988
Total ¹	9,696	9,274	8,839	9,344	8,878	8,052
Air carriers	5,571	5,377	5,045	5,247	5,043	4,575
Water carriers	430	409	397	374	333	305
Hotels and motels	637	614	597	649	622	539
Motor coaches	311	298	304	294	276	272
Railroads	87	81	86	81	81	69
Rental cars	171	171	155	154	144	134
Packaged tours	1,940	1,800	1,696	1,957	1,804	1,655
All other	549	524	559	588	575	503

¹Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.)

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).

Table 2.6. **Arrangement of Passenger Transportation (SIC 472)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1988 Through 1993**

Sources of receipts	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
Total ¹	4.6	4.9	-5.4	5.2	10.3
Air carriers.	3.6	6.6	-3.9	4.1	10.2
Water carriers.	5.1	3.0	6.2	12.3	9.2
Hotels and motels.	3.8	2.9	-8.0	4.3	15.4
Motor coaches.	4.4	-2.0	3.4	6.5	1.5
Railroads.	7.4	-5.8	6.2	-	17.4
Rental cars.	-	10.3	0.7	6.9	7.5
Packaged tours.	7.8	6.1	-13.3	8.5	9.0
All other.	4.8	-6.3	-4.9	2.3	14.3

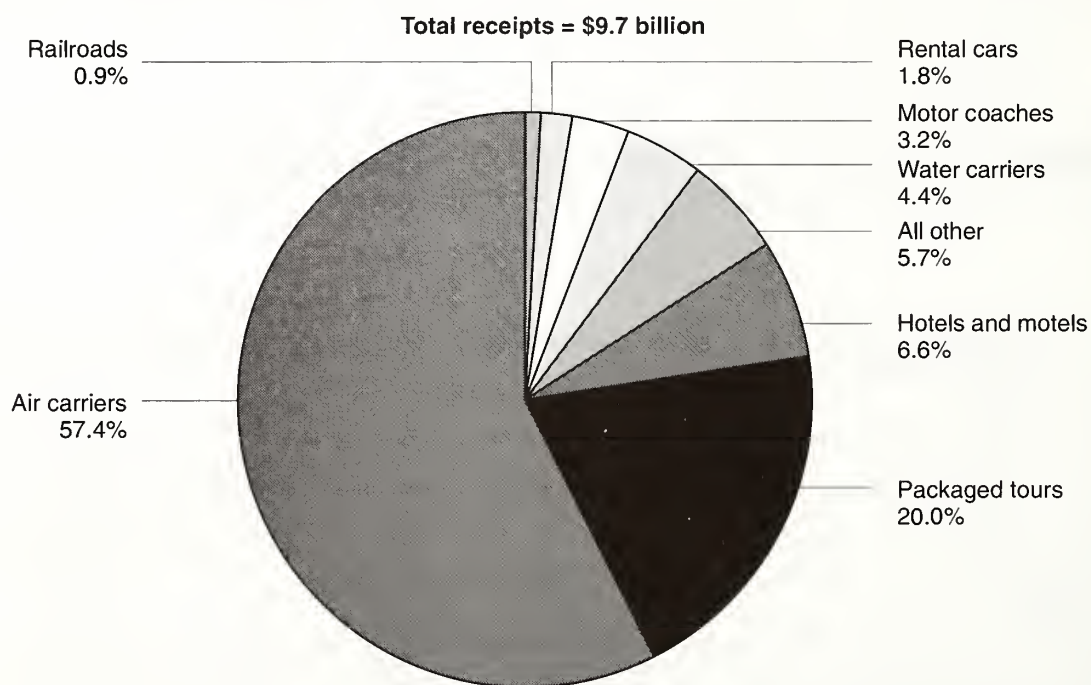
- Represents zero.

¹Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.)

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).

Figure 2.2.

**Arrangement of Passenger Transportation (SIC 472)—
Estimated Receipts for Taxable Firms, by Source: 1993**



Note: Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).

Table 2.7. Arrangement of Passenger Transportation (SIC 472)—Sources of Receipts for Taxable Firms as a Percent of Total Dollar Volume: 1988 Through 1993

Sources of receipts	1993	1992	1991	1990	1989	1988
Total ¹	100.0	100.0	100.0	100.0	100.0	100.0
Air carriers.	57.4	58.0	57.4	56.5	57.1	56.9
Water carriers.	4.4	4.4	4.5	4.0	3.8	3.8
Hotels and motels.	6.6	6.6	6.8	6.9	7.0	6.7
Motor coaches.	3.2	3.2	3.4	3.1	3.1	3.4
Railroads.	0.9	0.9	1.0	0.9	0.9	0.9
Rental cars.	1.8	1.8	1.8	1.7	1.6	1.7
Packaged tours.	20.0	19.4	19.0	20.7	20.2	20.5
All other.	5.7	5.7	6.2	6.2	6.4	6.2

¹Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.)

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-2.3 for estimated measures of sampling variability (coefficients of variation).

Table 2.8. Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Firms, by Source: 1988 Through 1993

[In millions of dollars]

Sources of operating expenses	1993	1992	1991	1990	1989	1988
Total	8,921	8,559	8,307	8,538	7,982	7,283
Annual payroll.	3,973	3,868	3,695	3,814	3,423	3,044
Employer contributions to Social Security and other supplemental benefits	546	516	505	502	454	378
Lease and rental payments.	722	694	687	698	690	671
Advertising and promotion.	561	510	489	540	486	446
Taxes and licenses.	118	110	110	129	130	119
Utilities.	309	299	276	277	257	234
Depreciation.	276	272	293	303	301	317
Purchased office supplies	237	240	242	261	271	247
Purchased repair services	98	92	96	102	93	98
Other.	2,081	1,958	1,914	1,912	1,877	1,729

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating expenses for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.4 for estimated measures of sampling variability (coefficients of variation).

Table 2.9. Arrangement of Passenger Transportation (SIC 472)—Estimated Year- to-Year Percent Change in Expenses for Taxable Firms, by Source: 1988 Through 1993

Sources of operating expenses	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
Total	4.2	3.0	-2.7	58.7	116.8
Annual payroll.	2.7	4.7	-3.1	11.4	12.5
Employer contributions to Social Security and other supplemental benefits	5.8	2.2	0.6	10.6	20.1
Lease and rental payments.	4.0	1.0	-1.6	1.2	2.8
Advertising and promotion.	10.0	4.3	-9.4	11.1	9.0
Taxes and licenses.	7.3	-	-14.7	-0.8	9.2
Utilities.	3.3	8.3	-0.3	7.8	9.8
Depreciation.	1.5	-7.2	-3.3	0.7	-5.1
Purchased office supplies	-1.3	-0.8	-7.3	-3.7	9.7
Purchased repair services	6.5	-4.2	-5.9	9.7	-5.1
Other.	6.3	2.3	0.1	1.9	8.6

- Represents zero.

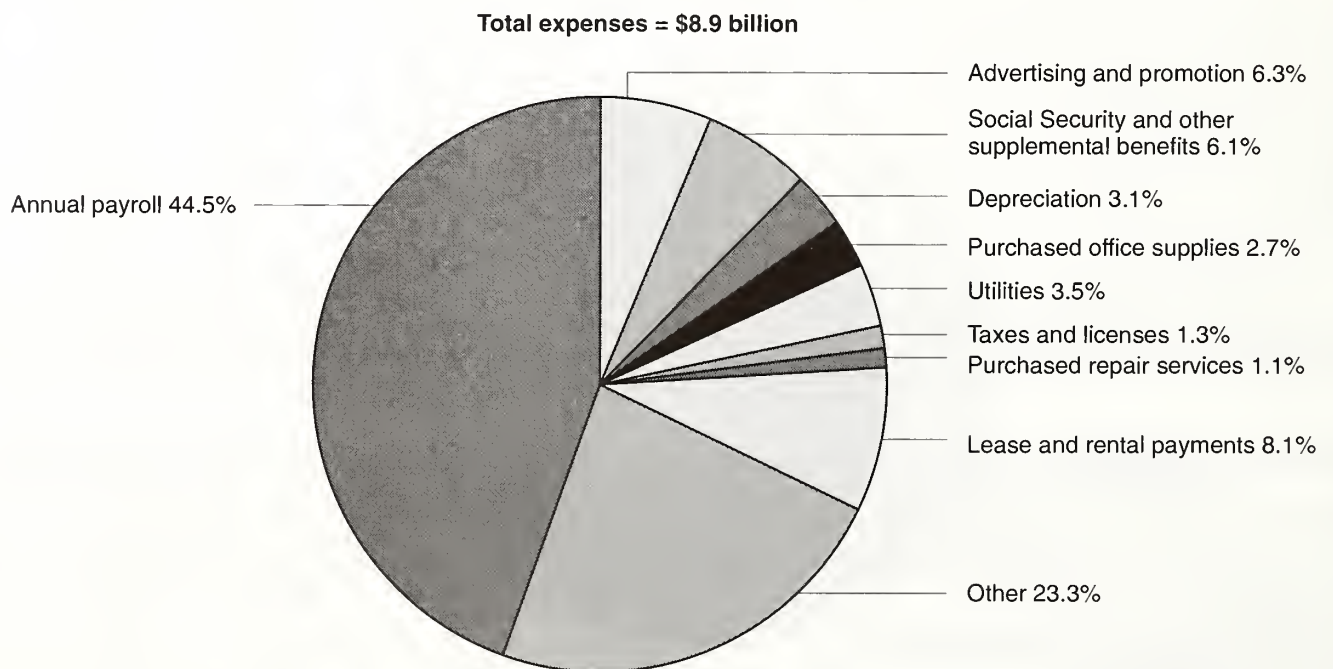
Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating expenses for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.4 for estimated measures of sampling variability (coefficients of variation).

Table 2.10. **Arrangement of Passenger Transportation (SIC 472)—Sources of Expenses for Taxable Firms as a Percent of Total Dollar Volume: 1988 Through 1993**

Sources of operating expenses	1993	1992	1991	1990	1989	1988
Total.....	100.0	100.0	100.0	100.0	100.0	100.0
Annual payroll	44.5	45.2	44.6	44.7	42.9	41.8
Employer contributions to Social Security and other supplemental benefits	6.1	6.0	6.1	5.9	5.7	5.2
Lease and rental payments.....	8.1	8.1	8.1	8.2	8.6	9.2
Advertising and promotion.....	6.3	6.0	5.8	6.3	6.1	6.1
Taxes and licenses.....	1.3	1.3	1.3	1.5	1.6	1.6
Utilities.....	3.5	3.5	3.3	3.2	3.2	3.2
Depreciation.....	3.1	3.2	3.5	3.5	3.8	4.4
Purchased office supplies.....	2.7	2.8	2.9	3.1	3.4	3.4
Purchased repair services.....	1.1	1.1	1.1	1.2	1.2	1.3
Other	23.3	22.9	23.2	22.4	23.5	23.7

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating expenses for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-2.4 for estimated measures of sampling variability (coefficients of variation).

Figure 2.3.
**Arrangement of Passenger Transportation (SIC 472)—
Estimated Expenses for Taxable Firms, by Component: 1993**



Note: Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See appendix A, table A-2.4 for estimated measures of sampling variability (coefficients of variation).

Table 2.11. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1993**

[In dollars¹]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
	Arrangement of Passenger Transportation						
472	Arrangement of passenger transportation ²	38	37	35	38	36	33
4724	Travel agencies ²	28	27	26	27	(NA)	(NA)
4725	Tour operators ²	8	8	7	8	(NA)	(NA)
	Hotels, Rooming, Houses, Camps, and Other Lodging Places						
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis ..	262	252	238	243	241	237
701	Hotels and motels.....	251	242	230	234	231	228
703	Camps and recreational vehicle parks.....	8	8	6	7	6	7

NA Not available.

¹Civilian population estimates as of July 1, 1993 - 256,436 (thousands); July 1, 1992 - 253,493 (thousands); July 1, 1991 - 250,526 (thousands); July 1, 1990 - 247,759 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands).

²Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates for 1988 through 1992 are revised to reflect a change in methodology to estimate receipts for new employer businesses.

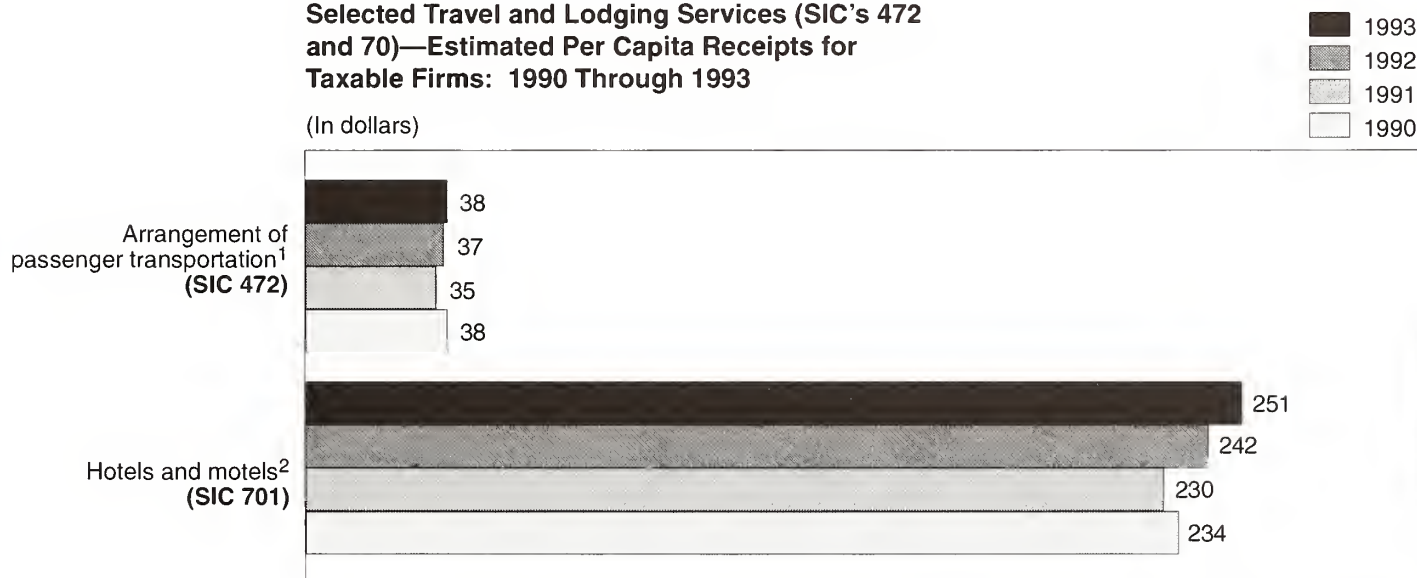
Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 2.1.

Source: U.S. Department of Commerce, Bureau of the Census: *Service Annual Survey: 1993* and Current Population Reports, Series P25-1076.

Figure 2.4.

Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1990 Through 1993

(In dollars)



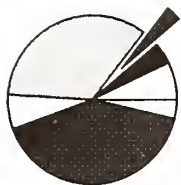
¹ Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer receipts. Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

² Estimates are for employer and nonemployer firms. Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms.

Note: Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same variability as the estimates shown in table 2.1.

Civilian population estimates as of July 1, 1993 - 256,436 (thousands); July 1, 1992 - 253,493 (thousands); July 1, 1991 - 250,526 (thousands); July 1, 1990 - 247,759 (thousands)

Source: U.S. Department of Commerce, Bureau of the Census: *Service Annual Survey: 1993* and Current Population Reports, Series P25-1076.



Chapter 3. Personal Services (SIC 72)

SUMMARY OF FINDINGS

In 1993, receipts for personal services (SIC 72) were estimated at \$60.4 billion, a 3.2 (± 1.2) percent increase from 1992. Receipts for laundry, cleaning, and garment

services (SIC 721) increased 1.6 percent to \$18.0 billion in 1993. Beauty shops (SIC 723) had estimated receipts of \$14.0 billion, a 1.5 percent increase from 1992. The 1993 receipts for carpet and upholstery cleaning (SIC 7217) increased 13.1 percent from 1992 to 1993.

Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1988 Through 1993**

[In millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
72	Personal services ¹	60,348	58,482	53,697	53,791	52,117	48,395
721	Laundry, cleaning, and garment services ¹	17,969	17,685	16,762	16,747	16,328	15,538
7211	Power laundries, family and commercial ¹ ...	786	788	746	754	780	854
7213	Linen supply ¹	2,454	2,507	2,367	2,293	2,222	2,248
7215	Coin-operated laundries and dry cleaning ..	3,123	3,173	3,258	3,345	3,003	2,538
7216	Dry cleaning plants, except rug cleaning ¹ ...	5,117	5,077	4,269	4,212	4,625	4,593
7217	Carpet and upholstery cleaning	1,955	1,729	1,605	1,580	1,343	1,295
7218	Industrial launderers ¹	3,468	3,370	3,263	3,151	3,137	3,040
7221	Photographic studios, portrait	4,989	4,672	4,209	3,949	3,533	3,315
7231	Beauty shops	14,042	13,837	12,675	12,506	12,317	11,423
7241	Barber shops	1,744	1,751	1,638	1,563	1,470	1,471
7261	Funeral service and crematories	8,451	7,862	7,356	6,993	6,501	6,246
7291	Tax return preparation services	2,395	2,194	1,958	1,735	(NA)	(NA)

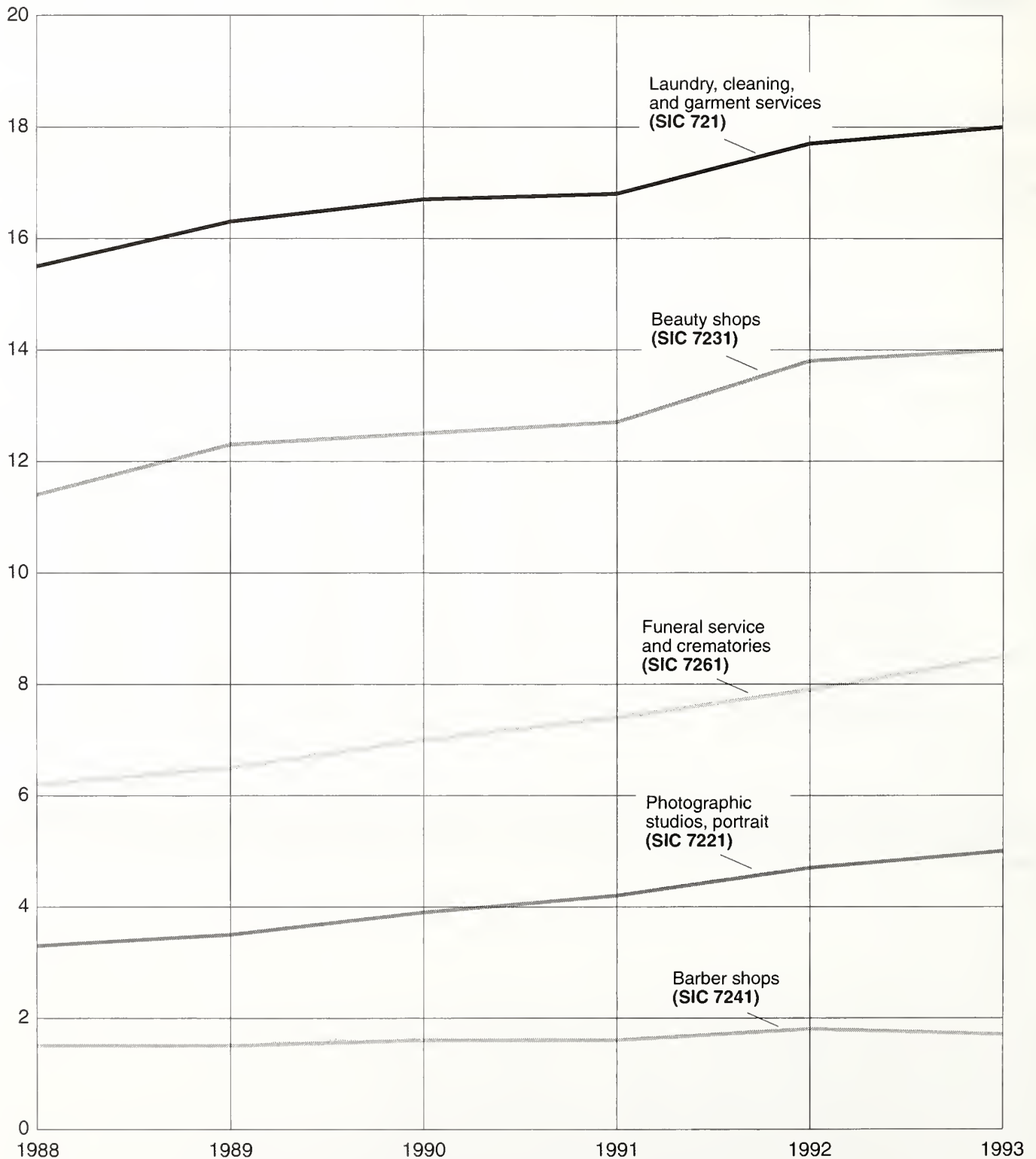
NA Not available.

¹Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-3.1 for estimated measures of sampling variability (coefficients of variation).

Figure 3.1.
**Selected Personal Services (SIC 72)—Estimated
 Receipts for Taxable Firms: 1988 Through 1993**

(In billions of dollars)



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-3.1 for estimated measures of sampling variability (coefficients of variation).

Table 3.2. **Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
72	Personal services ¹	3.2	8.9	-0.2	3.2	7.7
721	Laundry, cleaning, and garment services ¹	1.6	5.5	0.1	2.6	5.1
7211	Power laundries, family and commercial ¹	-0.3	5.6	-1.1	-3.3	-8.7
7213	Linen supply ¹	-2.1	5.9	3.2	3.2	-1.2
7215	Coin-operated laundries and dry cleaning	-1.6	-2.6	-2.6	11.4	18.3
7216	Dry cleaning plants, except rug cleaning ¹	0.8	18.9	1.4	-8.9	0.7
7217	Carpet and upholstery cleaning	13.1	7.7	1.6	17.7	3.7
7218	Industrial launderers ¹	2.9	3.3	3.6	0.5	3.2
7221	Photographic studios, portrait	6.8	11.0	6.6	11.8	6.6
7231	Beauty shops	1.5	9.2	1.4	1.5	7.8
7241	Barber shops	-0.4	6.9	4.8	6.3	-0.1
7261	Funeral service and crematories	7.5	6.9	5.2	7.6	4.1
7291	Tax return preparation services	9.2	12.1	12.9	(NA)	(NA)

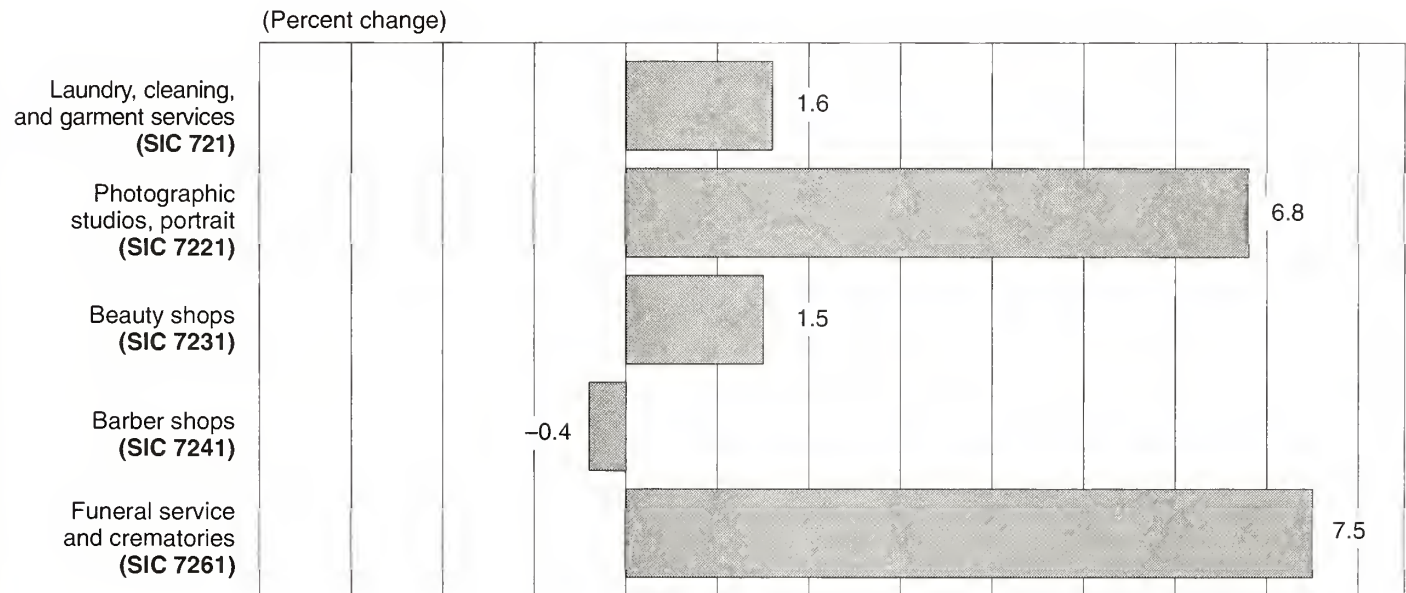
NA Not available.

¹Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-3.1 for estimated measures of sampling variability (coefficients of variation).

Figure 3.2.

Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1992 to 1993



Note: Estimates are obtained from a sample of employer and nonemployer firms.

Estimates for 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms.

Estimates are not adjusted for price changes. See appendix A, table A-3.1 for measures of sampling variability (coefficients of variation).

Table 3.3. Selected Personal Services (SIC 72) —Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1993

[In dollars¹]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
72	Personal services ²	236	231	214	217	213	199
721	Laundry, cleaning, and garment services ² . . .	70	70	67	68	67	64
7211	Power laundries, family and commercial ² ..	3	3	3	3	3	4
7213	Linen supply ²	10	10	9	9	9	9
7215	Coin-operated laundries and dry cleaning . . .	12	13	13	13	12	10
7216	Dry cleaning plants, except rug cleaning ² . .	20	20	17	17	19	19
7217	Carpet and upholstery cleaning	8	7	6	6	5	5
7218	Industrial launderers ²	14	13	13	13	13	13
7221	Photographic studios, portrait	19	18	17	16	14	14
7231	Beauty shops	55	55	51	50	50	47
7241	Barber shops	7	7	7	6	6	6
7261	Funeral service and crematories	33	31	29	28	27	26
7291	Tax return preparation services	9	9	8	7	(NA)	(NA)

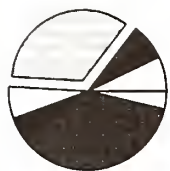
NA Not available.

¹Civilian population estimates as of July 1, 1993 - 256,436 (thousands); July 1, 1992 - 253,493 (thousands); July 1, 1991 - 250,526 (thousands); July 1, 1990 - 247,759 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands).

²Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 3.1.

Source: U.S. Department of Commerce, Bureau of the Census: *Service Annual Survey: 1993* and Current Population Reports, Series P25-1076.



Chapter 4. Business and Selected Professional Services (SIC's 73, 81, and 87)

SUMMARY OF FINDINGS

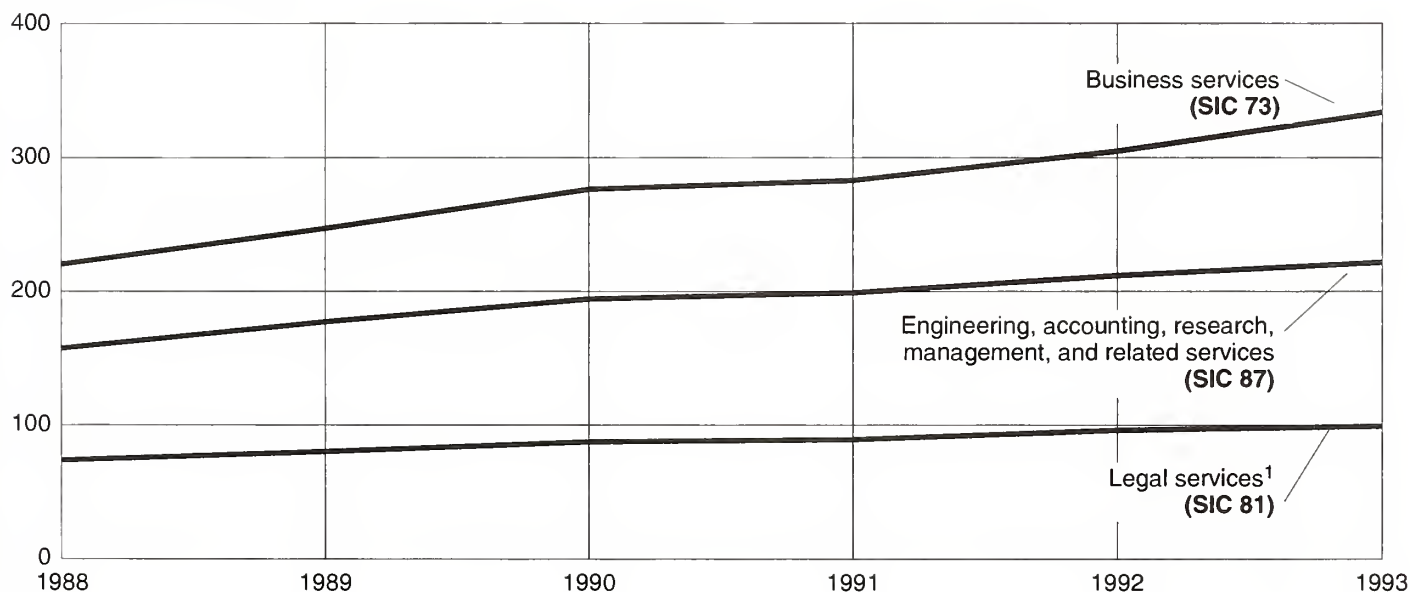
Receipts for business services (SIC 73) were \$335.9 billion in 1993, up 9.4 (± 1.3) percent from the prior year. Receipts in 1993 for computer programming, data processing, and other computer related services (SIC 737) rose 11.8 percent from 1992 to \$114.0 billion. Computer programming services (SIC 7371) increased 12.3 percent from 1992 to \$26.1 billion in 1993. Receipts for prepackaged software (SIC 7372) were \$16.8 billion in 1993, up 16.2 percent from 1992.

Legal services (SIC 81) had estimated receipts of \$101.1 billion in 1993, up 3.1 (± 2.9) percent from 1992. Engineering, accounting, research, management and related services (SIC 87) increased 4.6 (± 1.8) percent from the previous year to \$223.7 billion. Commercial, physical and biological research (SIC 8731) increased 12.7 percent from 1992 to \$14.6 billion in 1993. Management and public relations services (SIC 874) had 1993 receipts of \$78.3 billion, up 4.6 percent from the previous year.

Figure 4.1

**Business and Selected Professional Services (SIC's 73, 81, and 87)—
Estimated Receipts for Taxable Firms, by Industry: 1988 Through 1993**

(In billions of dollars)



¹ Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer receipts. Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms, and estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms.

Estimates are not adjusted for price changes.

See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1988 Through 1993

[In millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
Business Services							
73	Business services ¹	335,807	306,827	284,945	278,159	248,977	222,246
731	Advertising ¹	23,666	22,450	21,201	21,894	19,989	18,739
7311	Advertising agencies ¹	17,650	16,636	15,777	16,508	15,102	13,805
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies ¹	6,062	5,530	5,210	5,056	4,889	4,639
733	Mailing, reproduction, commercial art and photography, and stenographic services ¹	21,764	20,057	19,733	20,311	20,187	18,973
7331	Direct mail advertising services ¹	8,272	7,295	6,976	7,261	6,152	5,695
7336	Commercial art and graphic design	6,440	6,277	6,193	6,132	(NA)	(NA)
734	Services to dwellings and other buildings ¹	22,922	22,479	21,614	21,760	19,654	17,281
7342	Disinfecting and pest control services ¹	5,600	5,384	5,093	4,720	4,171	3,817
7349	Building cleaning and maintenance services, n.e.c. ¹	17,322	17,095	16,521	17,040	15,748	13,583
735	Miscellaneous equipment rental and leasing ¹	22,697	21,017	20,940	21,463	20,173	18,636
7352	Medical equipment rental and leasing ¹	2,937	2,643	2,405	2,257	2,050	1,876
7353	Heavy construction equipment rental and leasing	3,816	3,445	3,785	4,247	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c.	15,944	14,929	14,750	14,959	(NA)	(NA)
736	Personnel supply services ¹	35,499	32,012	28,924	29,431	26,289	24,316
7361	Employment agencies ¹	8,770	7,937	7,386	7,724	6,298	5,262
7363	Help supply services ¹	26,729	24,075	21,538	21,707	20,487	19,260
737	Computer programming, data processing, and other computer related services ¹	113,967	101,954	92,398	86,883	77,247	67,734
7371	Computer programming services	26,084	23,236	21,812	19,892	(NA)	(NA)
7372	Prepackaged software	16,733	14,395	12,523	11,303	(NA)	(NA)
7373	Computer integrated systems design	24,619	21,869	19,823	18,618	(NA)	(NA)
7374	Computer processing and data preparation and processing services ..	22,758	20,575	18,808	17,805	(NA)	(NA)
7375	Information retrieval services	4,129	3,761	3,531	3,394	(NA)	(NA)
7376	Computer facilities management services	1,882	1,860	1,549	1,400	(NA)	(NA)
7377	Computer rental and leasing	4,357	4,672	4,637	5,118	(NA)	(NA)
7378	Computer maintenance and repair	4,405	4,479	4,101	4,149	(NA)	(NA)
7379	Computer related services, n.e.c.	9,000	7,107	5,614	5,204	(NA)	(NA)
738	Miscellaneous business services ¹	89,230	81,328	74,925	71,361	59,734	51,533
7381	Detective, guard, and armored car services	10,822	10,306	10,178	9,605	(NA)	(NA)
7382	Security systems services	3,223	2,940	2,755	2,775	(NA)	(NA)
7384	Photofinishing laboratories ¹	7,488	6,994	6,535	6,217	6,073	5,397
Legal Services							
81	Legal services ²	101,104	98,095	90,959	89,316	81,972	75,468
Engineering, Accounting, Research, Management, and Related Services							
87	Engineering, accounting, research, management, and related services ¹ ..	223,700	213,885	200,778	196,156	179,235	159,253
871	Engineering, architectural, and surveying services	77,460	76,440	74,326	74,215	70,364	61,386
8711	Engineering services	61,277	61,174	59,441	58,540	(NA)	(NA)
8712	Architectural services	13,211	12,442	12,048	12,776	(NA)	(NA)
8713	Surveying services	2,972	2,824	2,837	2,899	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services	40,574	37,596	34,043	32,811	32,426	29,299
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	27,438	25,044	23,032	22,533	19,885	17,377
8731	Commercial physical and biological research	14,590	12,950	11,755	11,671	10,258	8,854
8732	Commercial economic, sociological, and educational research	7,245	6,860	6,396	6,278	5,898	5,421
8734	Testing laboratories	5,603	5,234	4,881	4,584	3,837	3,146
874	Management and public relations services ¹	78,228	74,805	69,377	66,597	57,163	51,570
8741	Management services	23,782	22,846	21,001	19,882	(NA)	(NA)
8742	Management consulting services	34,727	32,794	30,462	29,535	(NA)	(NA)
8743	Public relations services	3,115	3,038	2,976	3,220	(NA)	(NA)
8744	Facilities support management services ¹	5,791	5,979	5,982	5,585	4,949	4,125
8748	Business consulting services, n.e.c.	10,813	10,148	8,956	8,375	(NA)	(NA)

NA Not available.

¹Revisions to data prior to 1988 are available upon request.

²Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
Business Services						
73	Business services ¹	9.4	7.7	2.4	11.7	12.0
731	Advertising ¹	5.4	5.9	-3.2	9.5	6.7
7311	Advertising agencies ¹	6.1	5.4	-4.4	9.3	9.4
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies ¹	9.6	6.1	3.1	3.4	5.4
733	Mailing, reproduction, commercial art and photography, and stenographic services ¹	8.5	1.6	-2.9	0.6	6.4
7331	Direct mail advertising services ¹	13.4	4.6	-3.9	18.0	8.0
7336	Commercial art and graphic design	2.6	1.4	1.0	(NA)	(NA)
734	Services to dwellings and other buildings ¹	2.0	4.0	-0.7	10.7	13.7
7342	Disinfecting and pest control services ¹	4.0	5.7	7.9	13.2	9.3
7349	Building cleaning and maintenance services, n.e.c. ¹	1.3	3.5	-3.0	8.2	15.9
735	Miscellaneous equipment rental and leasing ¹	8.0	0.4	-2.4	6.4	8.2
7352	Medical equipment rental and leasing ¹	11.1	9.9	6.6	10.1	9.3
7353	Heavy construction equipment rental and leasing	10.8	-9.0	-10.9	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c.	6.8	1.2	-1.4	(NA)	(NA)
736	Personnel supply services ¹	10.9	10.7	-1.7	12.0	8.1
7361	Employment agencies ¹	10.5	7.5	-4.4	22.6	19.7
7363	Help supply services ¹	11.0	11.8	-0.8	6.0	6.4
737	Computer programming, data processing, and other computer related services ¹	11.8	10.3	6.3	12.5	14.0
7371	Computer programming services	12.3	6.5	9.7	(NA)	(NA)
7372	Prepackaged software	16.2	15.0	10.8	(NA)	(NA)
7373	Computer integrated systems design	12.6	10.3	6.5	(NA)	(NA)
7374	Computer processing and data preparation and processing services ..	10.6	9.4	5.6	(NA)	(NA)
7375	Information retrieval services	9.8	6.5	4.0	(NA)	(NA)
7376	Computer facilities management services	1.2	20.1	10.6	(NA)	(NA)
7377	Computer rental and leasing	-6.7	0.8	-9.4	(NA)	(NA)
7378	Computer maintenance and repair	-1.7	9.2	-1.2	(NA)	(NA)
7379	Computer related services, n.e.c.	26.6	26.6	7.9	(NA)	(NA)
738	Miscellaneous business services ¹	9.7	8.5	5.0	19.5	15.9
7381	Detective, guard, and armored car services	5.0	1.3	6.0	(NA)	(NA)
7382	Security systems services	9.6	6.7	-0.7	(NA)	(NA)
7384	Photofinishing laboratories ¹	7.1	7.0	5.1	2.4	12.5
Legal Services						
81	Legal services ²	3.1	7.9	1.8	9.0	8.6
Engineering, Accounting, Research, Management, and Related Services						
87	Engineering, accounting, research, management, and related services ¹ . . .	4.6	6.5	2.4	9.4	12.5
871	Engineering, architectural, and surveying services	1.3	2.8	0.2	5.5	14.6
8711	Engineering services	0.2	2.9	1.5	(NA)	(NA)
8712	Architectural services	6.2	3.3	-5.7	(NA)	(NA)
8713	Surveying services	5.2	-0.5	-2.1	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services	7.9	10.4	3.8	1.2	10.7
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	9.6	8.7	2.2	13.3	14.4
8731	Commercial physical and biological research	12.7	10.2	0.7	13.8	15.9
8732	Commercial economic, sociological, and educational research	5.6	7.3	1.9	6.4	8.8
8734	Testing laboratories	7.1	7.2	6.5	19.5	22.0
874	Management and public relations services ¹	4.6	7.8	4.2	16.5	10.9
8741	Management services	4.1	8.8	5.6	(NA)	(NA)
8742	Management consulting services	5.9	7.7	3.1	(NA)	(NA)
8743	Public relations services	2.5	2.1	-7.6	(NA)	(NA)
8744	Facilities support management services ¹	-3.1	-0.1	7.1	12.9	20.0
8748	Business consulting services, n.e.c.	6.6	13.3	6.9	(NA)	(NA)

NA Not available.

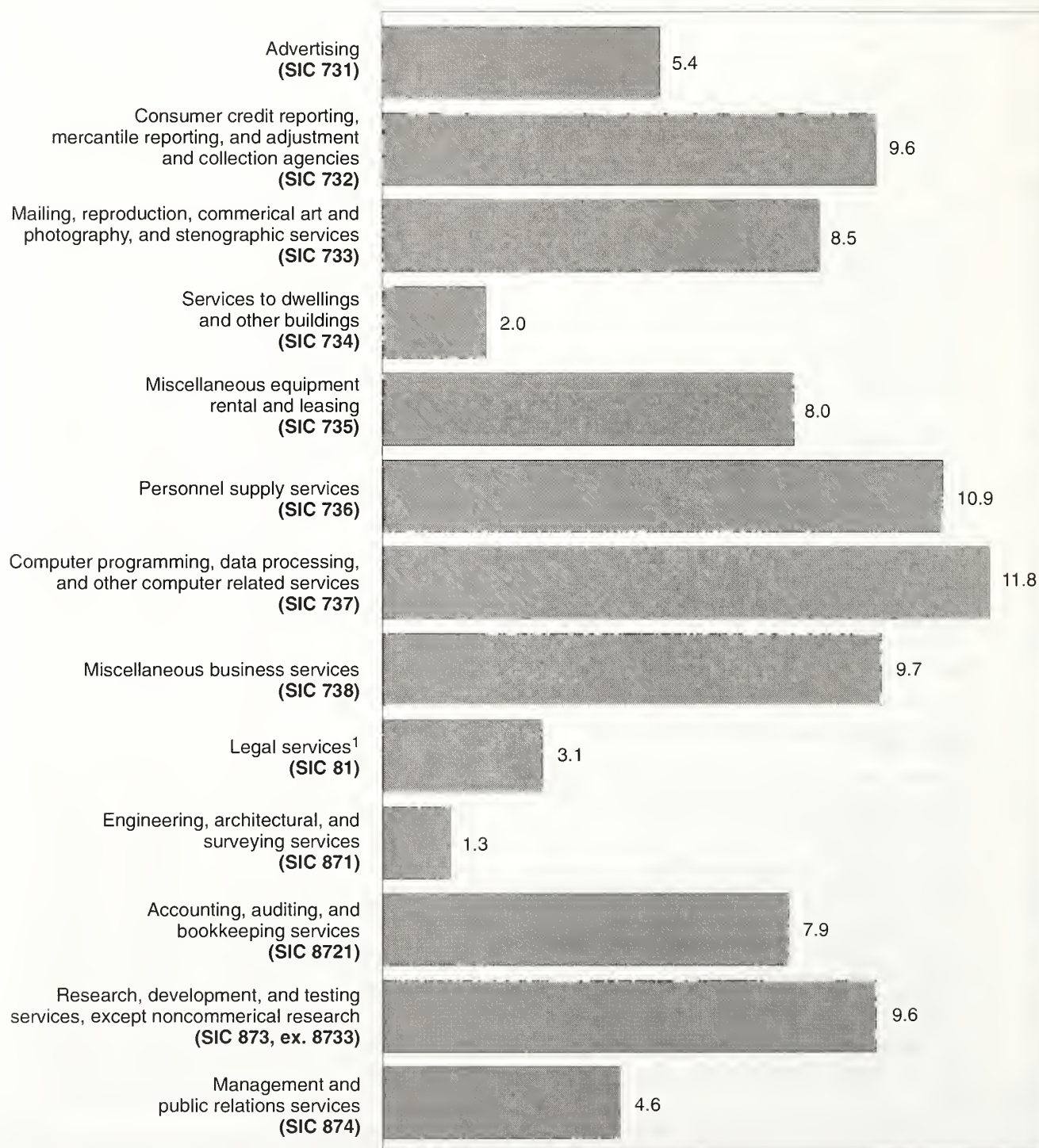
¹Revisions to data prior to 1988 are available upon request.

²Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Figure 4.2
Business and Selected Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1992 to 1993

(Percent change)



¹ Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer receipts. Estimates for 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses.

Note: Unless otherwise noted, estimates are for employer and nonemployer firms, and estimates for 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.1 for measures of sampling variability (coefficients of variation).

Table 4.3. Personnel Supply Services (SIC 736)—Estimated Receipts for Taxable Firms, by Source: 1990 Through 1993

Sources of receipts	Receipts (In millions of dollars)				Percent change		
	1993	1992	1991	1990	1993/1992	1992/1991	1991/1990
Total ¹	35,499	32,012	28,924	29,431	10.9	10.7	-1.7
Placement fees and commissions ²	2,694	2,492	2,870	3,433	8.1	-13.2	-16.4
Temporary help supply	25,111	21,736	19,594	19,947	15.5	10.9	-1.8
Continuing help supply ³	6,565	6,510	5,267	4,703	0.8	23.6	12.0

¹Revisions to data prior to 1990 are available upon request.

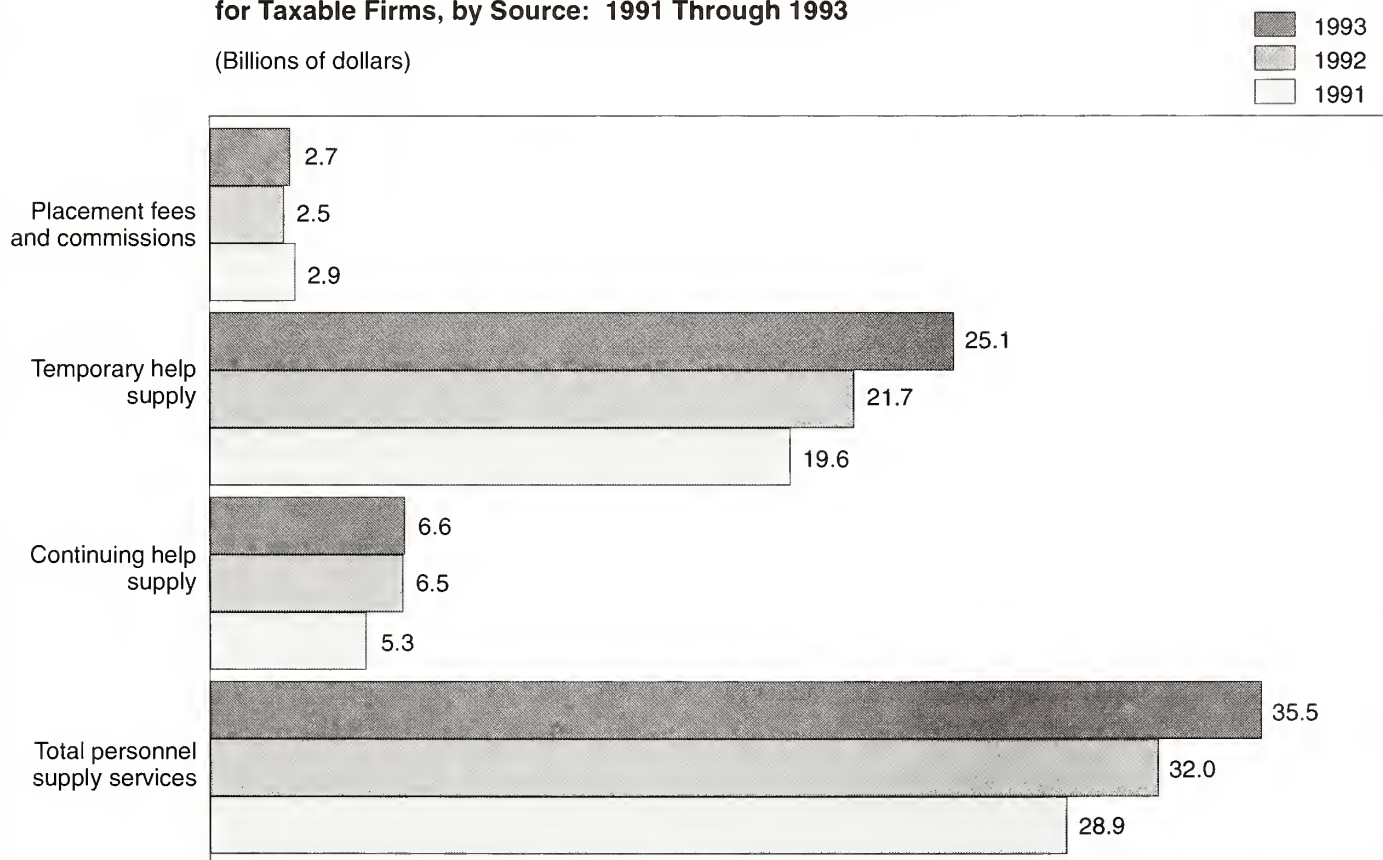
²Employer and applicant paid fees.

³Employee leasing and all other continuing help supply services.

Note: Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.2 for estimated measures of sampling variability (coefficients of variation).

**Figure 4.3
Personnel Supply Services (SIC 736)—Estimated Receipts
for Taxable Firms, by Source: 1991 Through 1993**

(Billions of dollars)



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.2 for estimated measures of sampling variability (coefficients of variation). Group totals may include sources of receipts not shown separately.

Table 4.4. **Personnel Supply Services (SIC 736)—Estimated Receipts from Supplying Temporary Help, by Source for Taxable Firms: 1990 Through 1993**

Sources of receipts	Receipts (In millions of dollars)				Percent change		
	1993	1992	1991	1990	1993/1992	1992/1991	1991/1990
Total personnel supply services	35,499	32,012	28,924	29,431	10.9	10.7	-1.7
Receipts from temporary help supply services ¹	25,111	21,736	19,594	19,947	15.5	10.9	-1.8
Office support	8,294	7,718	7,202	7,823	7.5	7.2	-7.9
Secretaries	5,505	5,142	4,185	4,800	7.1	22.9	-12.8
Clerks	2,083	1,883	1,718	1,729	10.6	9.6	-0.6
Other office support	706	693	1,299	1,294	1.9	-46.7	0.4
Technical and professional ²	6,161	5,087	4,291	4,627	21.1	18.6	-7.3
Accountants	564	593	397	475	-4.9	49.4	-16.4
Medical ³	3,100	2,977	3,435	3,041	4.1	-13.3	13.0
Hospital staff	111	155	196	207	-28.4	-20.9	-5.3
Industrial and construction ⁴	7,108	5,755	4,587	4,355	23.5	25.5	5.3
Laborers	4,991	4,457	3,377	3,122	12.0	32.0	8.2

¹Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.

²Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.

³Includes administrators, technicians, nurses, home health care workers, and other medical personnel.

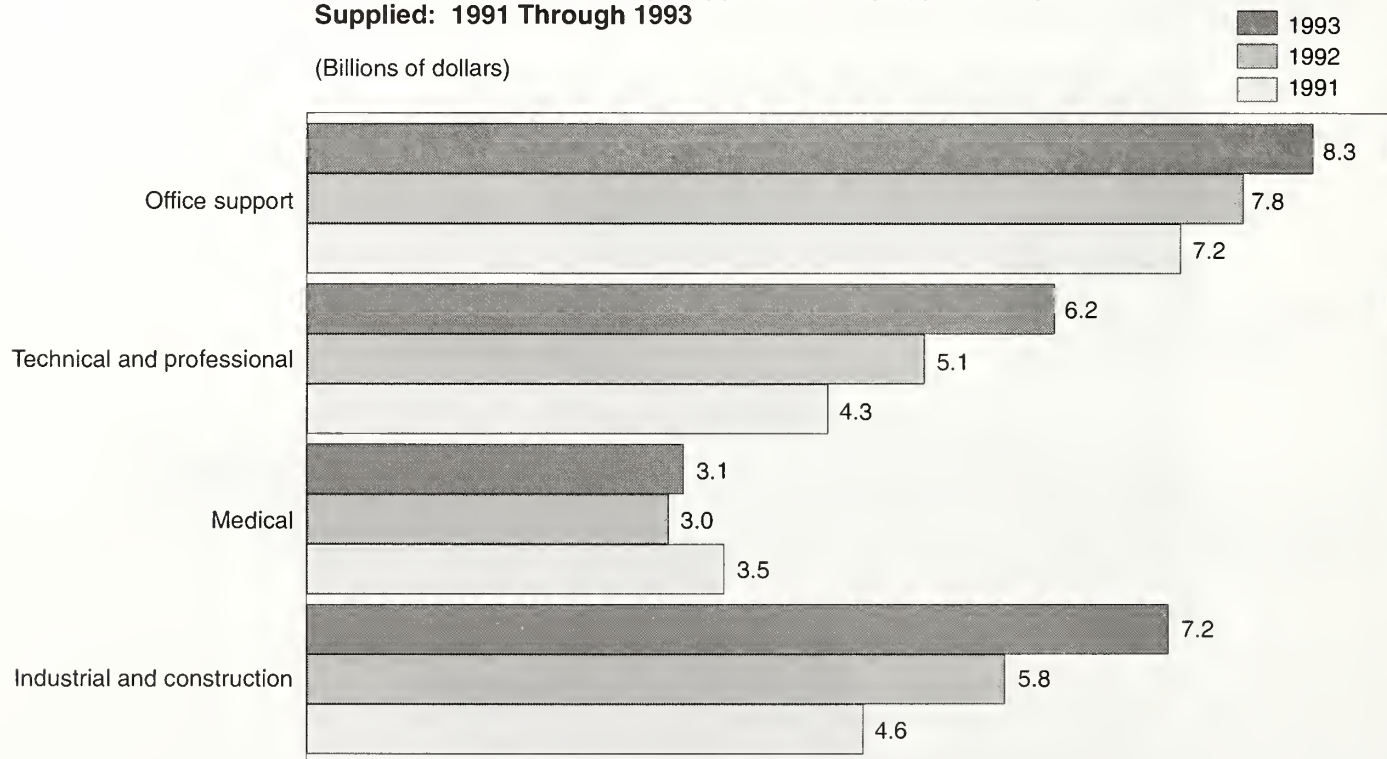
⁴Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.3 for estimated measures of sampling variability (coefficients of variation).

Figure 4.4

Personnel Supply Services (SIC 736)—Estimated Receipts for Taxable Temporary Help Supply Firms, by Type of Help Supplied: 1991 Through 1993

(Billions of dollars)



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.3 for estimated measures of sampling variability (coefficients of variation).

Table 4.5. Personnel Supply Services (SIC 736)—Sources of Receipts from Supplying Temporary Help, as a Percent of Total Temporary Help Supply Services for Taxable Firms: 1990 Through 1993

Sources of receipts	1993	1992	1991	1990
Total personnel supply services.....	(X)	(X)	(X)	(X)
Receipts from temporary help supply services ¹	100.0	100.0	100.0	100.0
Office support.....	33.0	35.5	36.8	39.2
Secretaries.....	21.9	23.7	21.4	24.1
Clerks.....	8.3	8.7	8.8	8.7
Other office support.....	2.8	3.2	6.6	6.5
Technical and professional ²	24.5	23.4	21.9	23.2
Accountants.....	2.2	2.7	2.0	2.4
Medical ³	12.3	13.7	17.5	15.2
Hospital staff.....	0.4	0.7	1.0	1.0
Industrial and construction ⁴	28.3	26.5	23.4	21.8
Laborers.....	19.9	20.5	17.2	15.7

X Not applicable.

¹Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.

²Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.

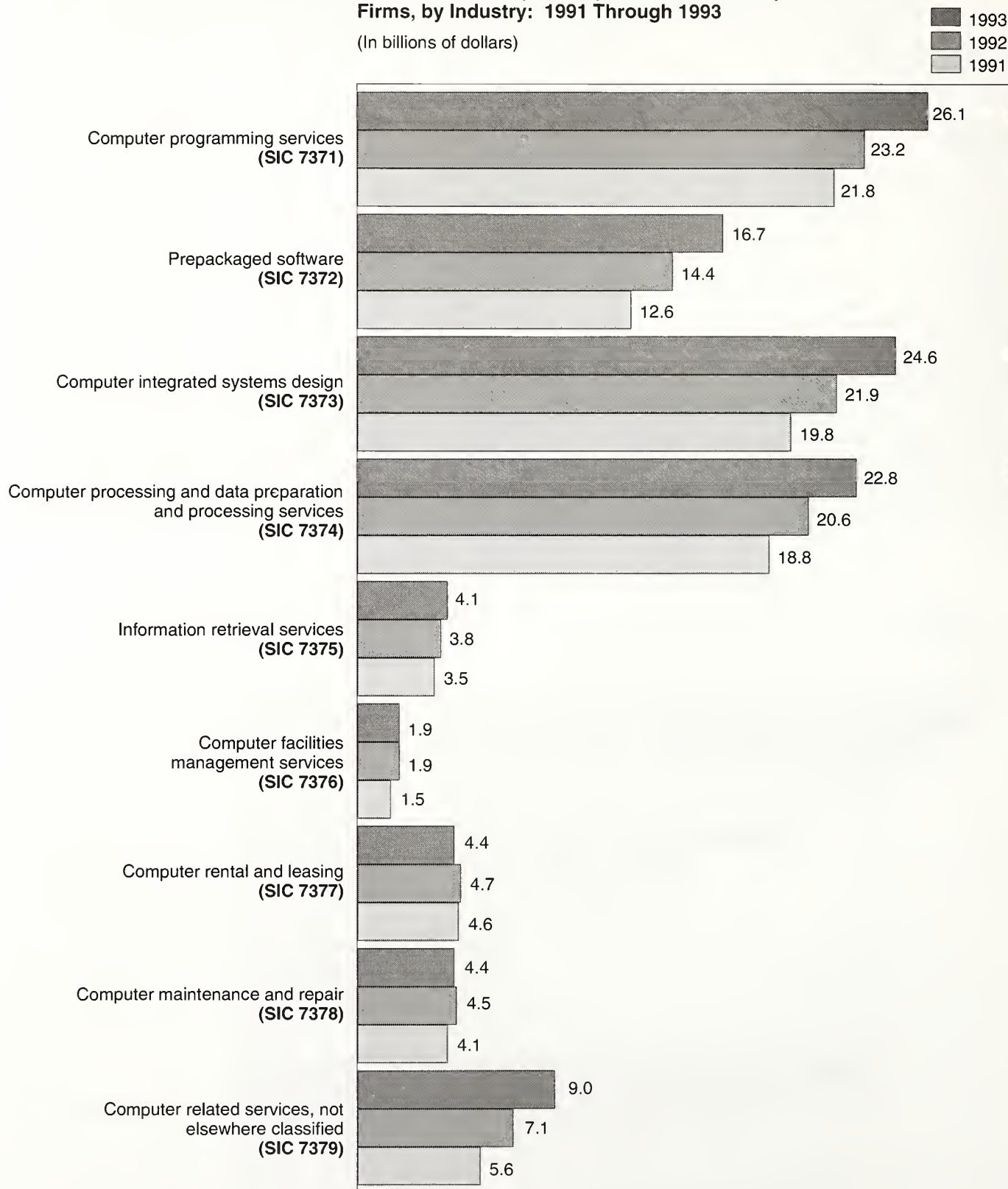
³Includes administrators, technicians, nurses, home health care workers, and other medical personnel.

⁴Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-4.3 for estimated measures of sampling variability (coefficients of variation).

Figure 4.5
Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Firms, by Industry: 1991 Through 1993

(In billions of dollars)



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

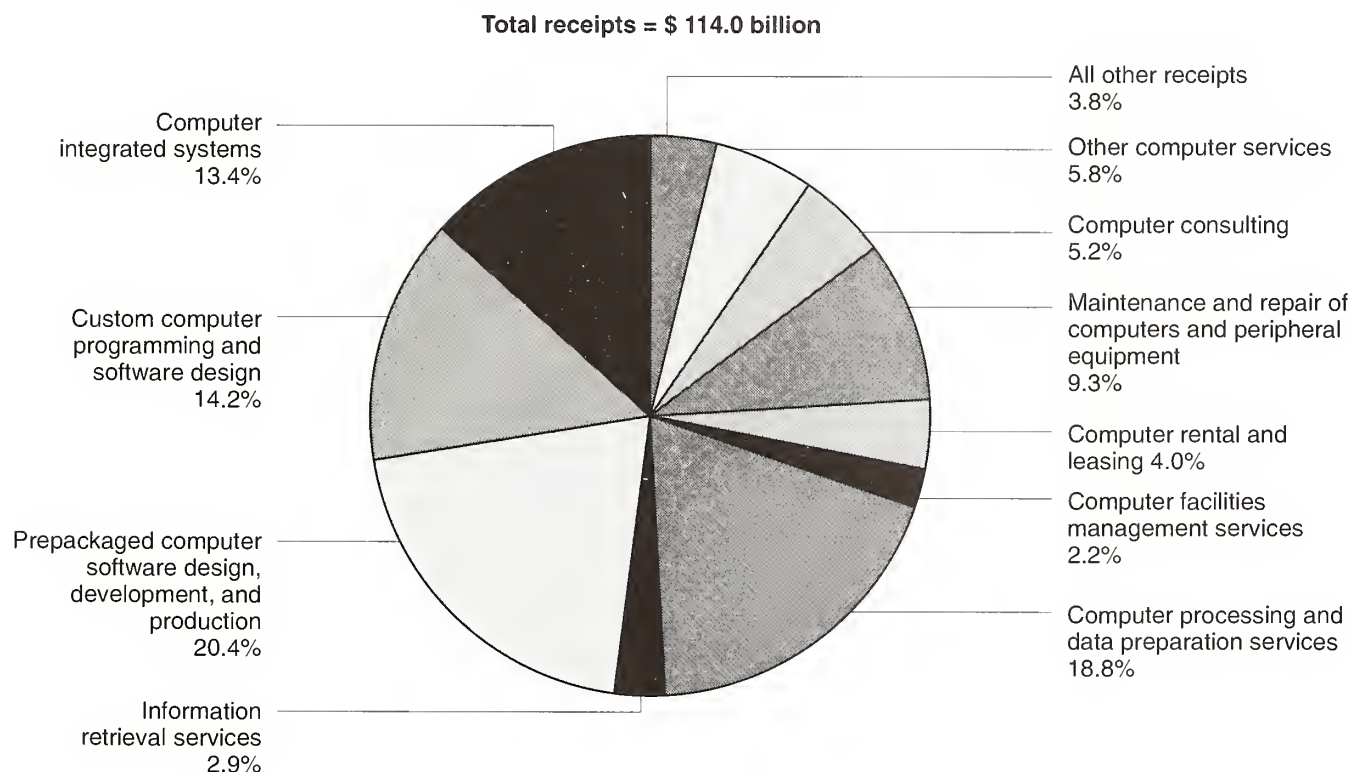
Table 4.6. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993**

Sources of receipts	Receipts (In millions of dollars)			Percent change		Percent of total dollar volume		
	1993	1992	1991	1993/1992	1992/1991	1993	1992	1991
Total	113,967	101,954	92,398	11.8	10.3	100.0	100.0	100.0
Computer integrated systems	15,223	12,902	12,112	18.0	6.5	13.4	12.7	12.8
Custom computer programming and software design	16,155	14,235	11,773	13.5	20.9	14.2	14.0	11.9
Prepackaged computer software design, development, and production	23,267	20,592	18,021	13.0	14.3	20.4	20.2	18.9
Information retrieval services	3,358	3,078	2,770	9.1	11.1	2.9	3.0	2.9
Computer processing and data preparation services	21,374	19,463	17,687	9.8	10.0	18.8	19.1	18.7
Computer facilities management services	2,495	2,085	1,908	19.7	9.3	2.2	2.0	2.0
Computer rental and leasing	4,573	4,660	4,738	-1.9	-1.7	4.0	4.6	4.8
Maintenance and repair of computers and peripheral equipment	10,633	10,164	10,419	4.6	-2.5	9.3	10.0	10.8
Computer consulting	5,923	5,170	4,446	14.6	16.3	5.2	5.1	4.6
Other computer services	6,597	5,974	5,103	10.4	17.1	5.8	5.9	5.2
All other receipts	4,369	3,631	3,421	20.3	6.1	3.8	3.6	3.6

Note: Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.4 for estimated measures of sampling variability (coefficients of variation).

Figure 4.6

Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Firms, by Source: 1993



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.4 for estimated measures of sampling variability (coefficients of variation).

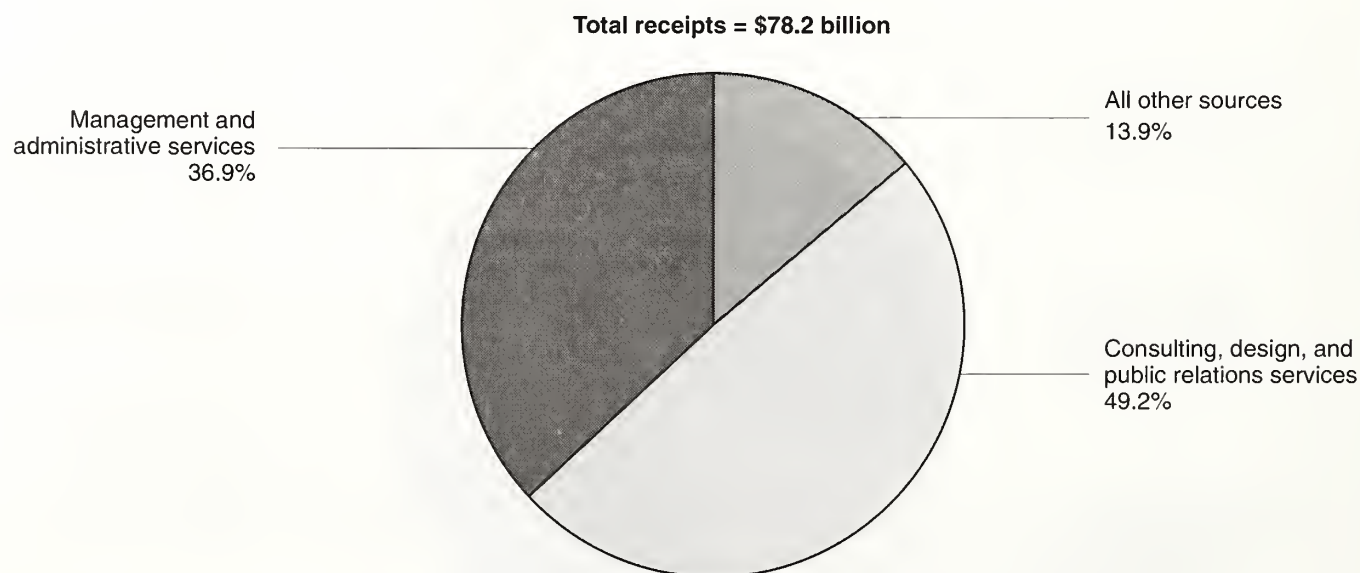
Table 4.7. **Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993**

Sources of receipts	Receipts (In millions of dollars)			Percent change		Percent of total dollar volume		
	1993	1992	1991	1993/1992	1992/1991	1993	1992	1991
Total	78,228	74,805	69,377	4.6	7.8	100.0	100.0	100.0
Management and administrative services	28,886	28,147	25,723	2.6	9.4	36.9	37.6	37.1
Construction management	7,170	7,016	7,095	2.2	-1.1	9.2	9.4	10.2
Facilities support management services.....	8,430	8,485	8,093	-0.7	4.8	10.8	11.3	11.7
Other management services	13,286	12,646	10,535	5.1	20.0	17.0	16.9	15.2
Consulting, design, and public relations services	38,471	37,259	34,682	3.3	7.4	49.2	49.8	50.0
Management consulting	20,339	19,898	19,329	2.2	2.9	26.0	26.6	27.9
Engineering consulting and design services ...	4,562	4,687	4,336	-2.7	8.1	5.8	6.3	6.2
Tax consulting services	2,095	2,147	2,086	-2.4	2.9	2.7	2.9	3.0
Computer consulting and software services ...	3,803	3,303	2,574	15.1	28.3	4.9	4.4	3.7
Public relations services	2,602	2,593	2,647	0.4	-2.0	3.3	3.5	3.8
Other consulting and design services	5,070	4,631	3,710	9.5	24.8	6.5	6.2	5.3
All other sources	10,871	9,399	8,669	15.7	8.4	13.9	12.6	12.5

Note: Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).

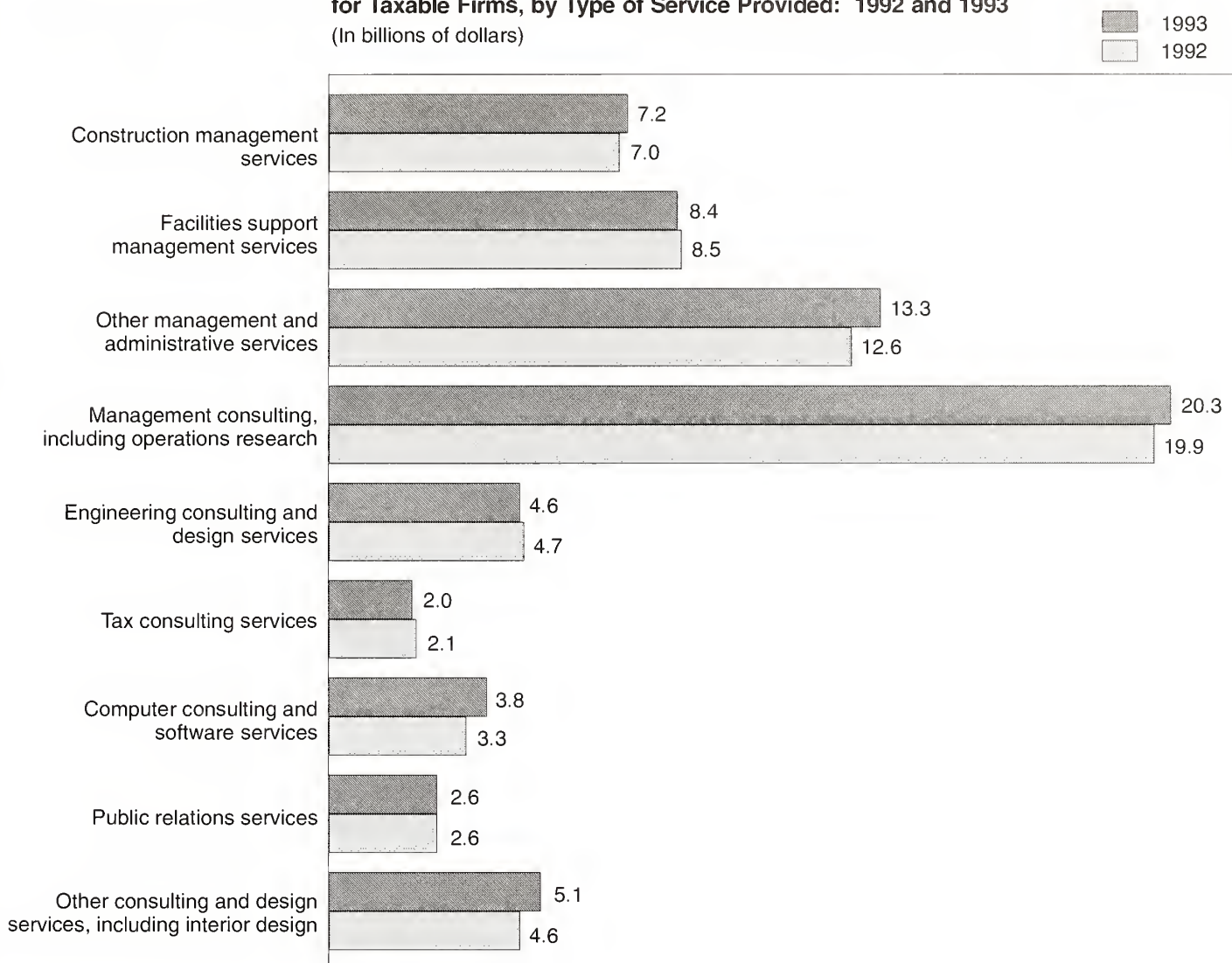
Figure 4.7

Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Firms, by Type of Service Provided: 1993



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).

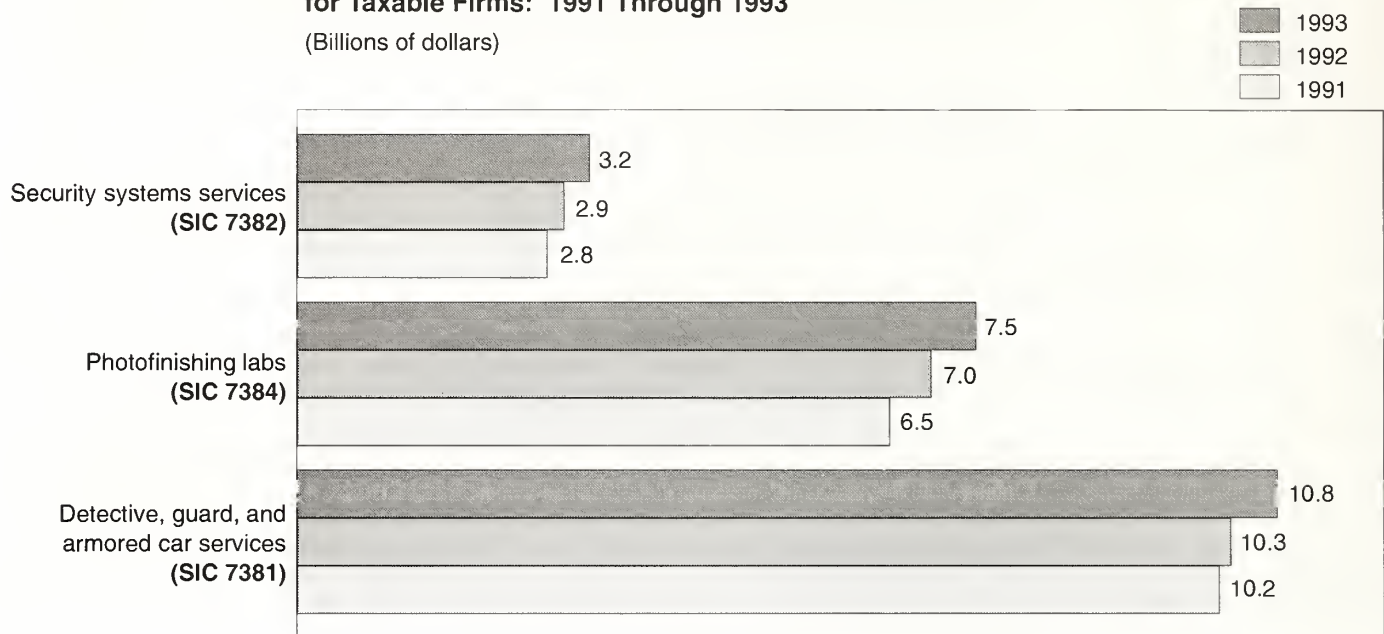
Figure 4.8
**Management and Public Relations Services (SIC 874)—Estimated Receipts
 for Taxable Firms, by Type of Service Provided: 1992 and 1993**
 (In billions of dollars)



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates for 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.5 for estimated measures of sampling variability (coefficients of variation).

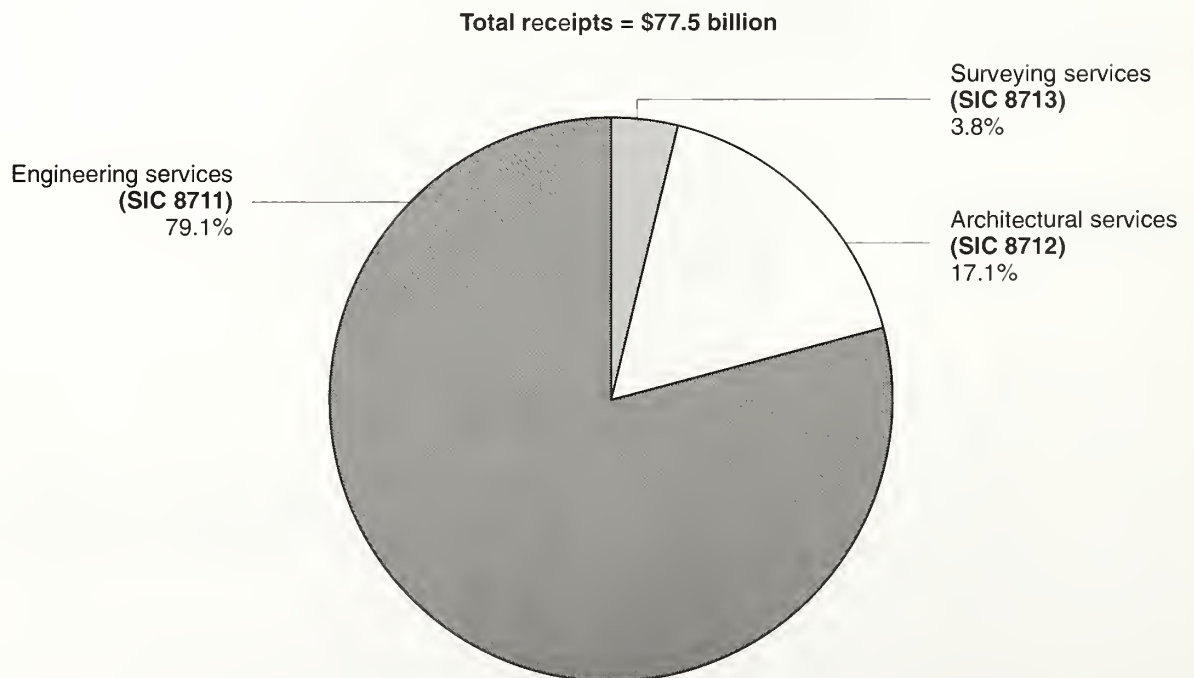
Figure 4.9
**Miscellaneous Business Services (SIC 738)—Estimated Receipts
 for Taxable Firms: 1991 Through 1993**

(Billions of dollars)

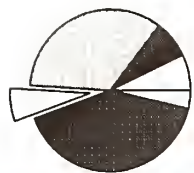


Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-4.1 for estimated measures of sampling variability (coefficients of variation).

Figure 4.10
**Engineering, Architectural, and Surveying Services (SIC 871)—
 Estimated Receipts for Taxable Firms, by Industry: 1993**



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Engineering services, 1.9; Architectural services, 9.3; and Surveying services, 13.4.



Chapter 5.

Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)

SUMMARY OF FINDINGS

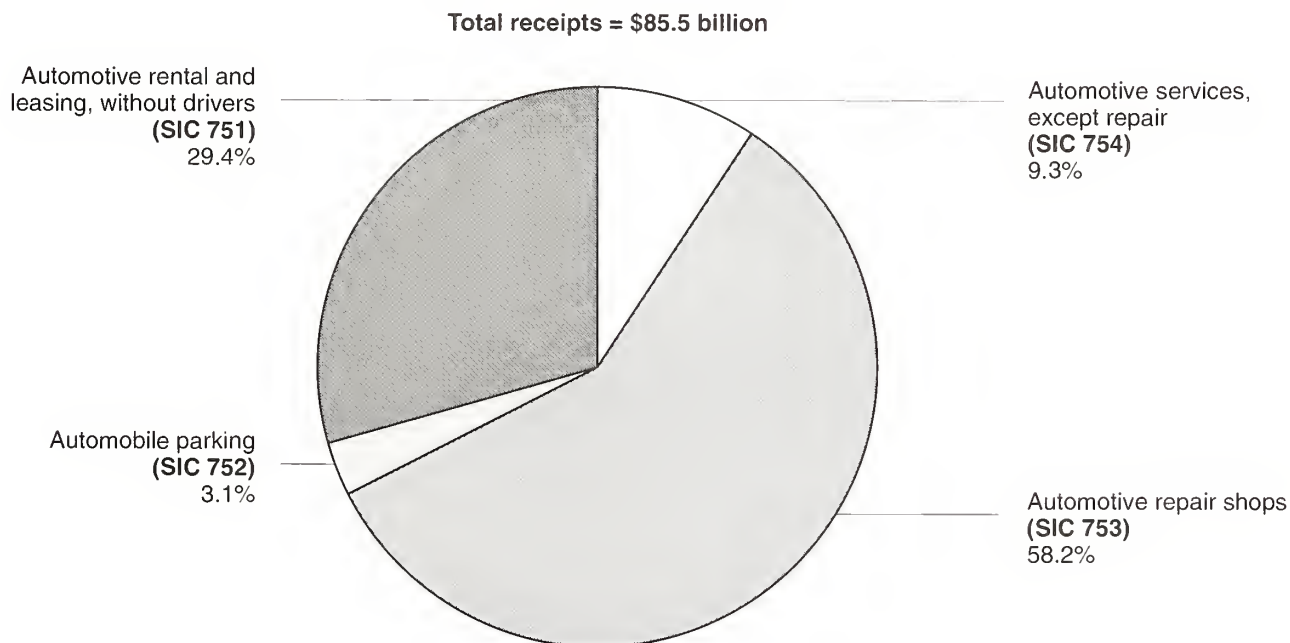
Receipts in 1993 for automotive repair, services, and parking service (SIC 75) were \$85.5 billion, up 7.4 (± 1.6) percent from 1992. Receipts in 1993 for automotive rental and leasing, without drivers (SIC 751) rose 6.4 percent from 1992 to \$25.2 billion. About 56 percent of total receipts for automotive rental and leasing, without drivers, was from the short-term rental of passenger cars, trucks, utility trailers and recreational vehicles. In 1993, receipts for passenger car rental (SIC 7514) increased 9.6 percent from 1992 to \$12.3 billion.

Automotive repair shops (SIC 753) had receipts of \$49.8 billion in 1993, up 7.5 percent from the previous year. In

1993, receipts for automotive glass replacement shops, (SIC 7536) rose 12.1 percent from the previous year to \$3.2 billion. In 1993, receipts for general automotive repair shops (SIC 7538), which includes diesel engine truck and passenger car engine repairs, increased 7.8 percent from 1992 to \$21.4 billion.

Miscellaneous repair services (SIC 76) had receipts in 1993 of \$36.4 billion, up 2.8 (± 2.1) percent from 1992. Electrical repair shops (SIC 762), including radio and television repair, had receipts of \$12.0 billion, gaining 3.6 percent from 1992. Radio and television repair shops (SIC 7622) had estimated receipts of \$2.4 billion in 1993, up 8.9 percent from the previous year.

Figure 5.1
Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Receipts for Taxable Firms, by Component Industry: 1993



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Automotive services, except repair, 7.0; Automotive repair shops, 2.0; Automotive rental and leasing, without drivers, 3.0; and Automobile parking, 6.8.

Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)— Estimated Receipts for Taxable Firms: 1988 Through 1993**

[In millions of dollars]

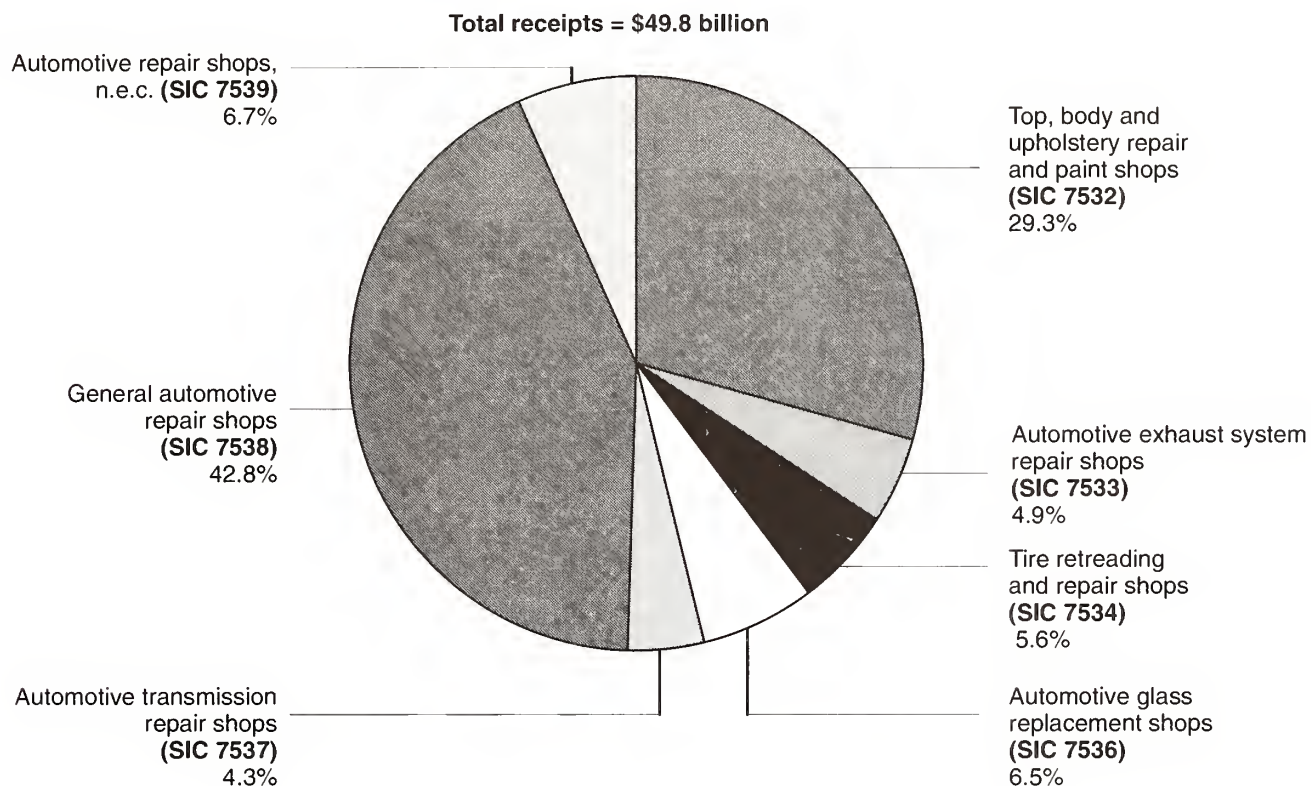
1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
	Automotive Repair, Services, and Parking						
75	Automotive repair, services, and parking ¹	85,494	79,637	73,106	75,396	71,679	66,354
751	Automotive rental and leasing, without drivers ¹	25,152	23,644	22,905	23,267	21,070	19,475
7513	Truck rental and leasing, without drivers ¹ ...	8,524	8,386	8,510	9,008	8,216	7,650
7514	Passenger car rental ¹	12,249	11,175	10,211	9,699	(NA)	(NA)
7515	Passenger car leasing.....	4,082	3,815	3,954	4,308	(NA)	(NA)
752	Automobile parking.....	2,632	2,458	2,343	2,261	2,647	2,738
753	Automotive repair shops ¹	49,785	46,306	41,530	43,750	41,934	38,562
7532	Top, body, and upholstery repair and paint shops ¹	14,569	13,632	12,564	13,325	13,007	12,280
7533	Automotive exhaust system repair shops...	2,442	2,268	2,318	2,227	(NA)	(NA)
7534	Tire retreading and repair shops.....	2,780	2,574	2,348	2,331	(NA)	(NA)
7536	Automotive glass replacement shops.....	3,224	2,875	2,726	2,654	(NA)	(NA)
7537	Automotive transmission repair shops.....	2,129	1,984	1,959	2,066	(NA)	(NA)
7538	General automotive repair shops.....	21,315	19,772	16,619	18,378	(NA)	(NA)
7539	Automotive repair shops, n.e.c.....	3,326	3,201	2,996	2,769	(NA)	(NA)
754	Automotive services, except repair.....	7,925	7,229	6,328	6,118	6,022	5,577
7542	Carwashes.....	3,599	3,307	2,905	2,753	(NA)	(NA)
	Miscellaneous Repair Services						
76	Miscellaneous repair services ¹	36,306	35,318	32,449	32,886	30,387	27,800
762	Electrical repair shops ¹	11,927	11,511	11,062	11,108	9,492	8,895
7622	Radio and television repair shops.....	2,354	2,162	2,084	2,212	2,150	2,121
7694	Armature rewinding shops ¹	2,276	2,234	2,195	2,227	2,248	2,066

NA Not available.

¹Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Figure 5.2
**Automotive Repair Shops (SIC 753)—Estimated Receipts
 for Taxable Firms, by Component Industry: 1993**



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Automotive repair shops, n.e.c., 6.7; General automotive repair shops, 4.4; Automotive transmission repair shops, 9.0; Automotive glass replacement shops, 7.9; Tire retreading and repair shops, 10.5; Automotive exhaust system repair shops, 9.1; Top, body, and upholstery repair and paint shops, 6.3.

Table 5.2. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
Automotive Repair, Services, and Parking						
75	Automotive repair, services, and parking ¹	7.4	8.9	-3.0	5.2	8.0
751	Automotive rental and leasing, without drivers ¹	6.4	3.2	-1.6	10.4	8.2
7513	Truck rental and leasing, without drivers ¹	1.7	-1.5	-5.5	9.6	7.4
7514	Passenger car rental.....	9.6	9.4	5.3	(NA)	(NA)
7515	Passenger car leasing.....	7.0	-3.5	-8.2	(NA)	(NA)
752	Automobile parking.....	7.1	4.9	3.6	-14.6	-3.3
753	Automotive repair shops ¹	7.5	11.5	-5.1	4.3	8.7
7532	Top, body, and upholstery repair and paint shops ¹	6.9	8.5	-5.7	2.4	5.9
7533	Automotive exhaust system repair shops.....	7.7	-2.2	4.1	(NA)	(NA)
7534	Tire retreading and repair shops.....	8.0	9.6	0.7	(NA)	(NA)
7536	Automotive glass replacement shops.....	12.1	5.5	2.7	(NA)	(NA)
7537	Automotive transmission repair shops.....	7.3	1.3	-5.2	(NA)	(NA)
7538	General automotive repair shops.....	7.8	19.0	-9.6	(NA)	(NA)
7539	Automotive repair shops, n.e.c.....	3.9	6.8	8.2	(NA)	(NA)
754	Automotive services, except repair.....	9.6	14.2	3.4	1.6	8.0
7542	Carwashes.....	8.8	13.8	5.5	(NA)	(NA)
Miscellaneous Repair Services						
76	Miscellaneous repair services ¹	2.8	8.8	-1.3	8.2	9.3
762	Electrical repair shops ¹	3.6	4.1	-0.4	17.0	6.7
7622	Radio and television repair shops.....	8.9	3.7	-5.8	2.9	1.4
7694	Armature rewinding shops ¹	1.9	1.8	-1.4	-0.9	8.8

NA Not available.

¹Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Figure 5.3
Automotive Repair, Services, and Parking (SIC 75)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Component Industry: 1992 to 1993
(Percent change)



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates for 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Table 5.3. Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993

Sources of receipts	Receipts (In millions of dollars)			Percent change		Percent of total dollar volume		
	1993	1992	1991	1993/1992	1992/1991	1993	1992	1991
Total ¹	25,152	23,644	22,905	6.4	3.2	100.0	100.0	100.0
Short term rental, without drivers	14,143	13,081	12,149	8.1	7.7	56.1	55.3	53.0
Passenger cars	10,956	10,031	9,136	9.2	9.8	43.5	42.4	39.9
Trucks	2,121	1,973	1,863	7.5	5.9	8.4	8.3	8.1
Truck tractors	522	521	576	0.2	-9.6	2.1	2.2	2.5
Truck trailers, full and semi	(S)	(S)	267	(S)	(S)	(S)	(S)	1.2
Utility trailers	178	185	231	-3.8	-19.9	0.7	0.8	1.0
Motor homes, travel trailers, and other recreational vehicles	(S)	(S)	84	(S)	(S)	(S)	(S)	0.4
Leasing (except finance leasing), without drivers	7,007	6,660	6,724	5.2	-1.0	27.7	28.2	29.4
Passenger cars	2,461	2,252	2,328	9.3	-3.3	9.7	9.5	10.2
Trucks	1,649	1,638	1,702	0.7	-3.8	6.5	6.9	7.4
Truck tractors	2,110	2,121	2,076	-0.5	2.2	8.4	9.0	9.1
Truck trailers, full and semi	787	654	725	20.3	-9.8	3.1	2.8	3.2
Rental and leasing (except finance leasing) of all other equipment	(S)	(S)	802	(S)	(S)	(S)	(S)	3.5
Sales of fuels and merchandise	689	725	740	-5.0	-2.0	2.7	3.1	3.2
All other operating receipts	2,565	2,457	2,375	4.4	3.5	10.1	10.4	10.4

S Data do not meet publication standards because of high sampling variability or poor response quality.

¹Revisions to data prior to 1991 are available upon request.

Note: Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-5.2 for estimated measures of sampling variability (coefficients of variation).

Figure 5.4

Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Receipts from Short-Term Rental and Extended-Term Leasing for Taxable Firms: 1993

(Billions of dollars)



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-5.2 for estimated measures of sampling variability (coefficients of variation).

Table 5.4. **Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1993**

[In dollars¹]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
75	Automotive repair, services, and parking ²	333	314	292	304	292	273
751	Automotive rental and leasing, without drivers ²	98	93	91	94	86	80
7514	Passenger car rental.....	48	44	41	39	(NA)	(NA)
752	Automobile parking	10	10	9	9	11	11
753	Automotive repair shops ²	194	183	166	177	171	159
754	Automotive services, except repair	31	29	25	25	25	23
7542	Carwashes.....	14	13	12	11	(NA)	(NA)

NA Not available.

¹Civilian population estimates as of July 1, 1993 - 256,436 (thousands); July 1, 1992 - 253,493 (thousands); July 1, 1991 - 250,526 (thousands); July 1, 1990 - 247,759 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands).

²Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 5.1.

Source: U.S. Department of Commerce, Bureau of the Census: *Service Annual Survey: 1993* and Current Population Reports, Series P25-1076.



Chapter 6. Motion Pictures, and Amusement and Recreation Services (SIC's 78 and 79)

SUMMARY OF FINDINGS

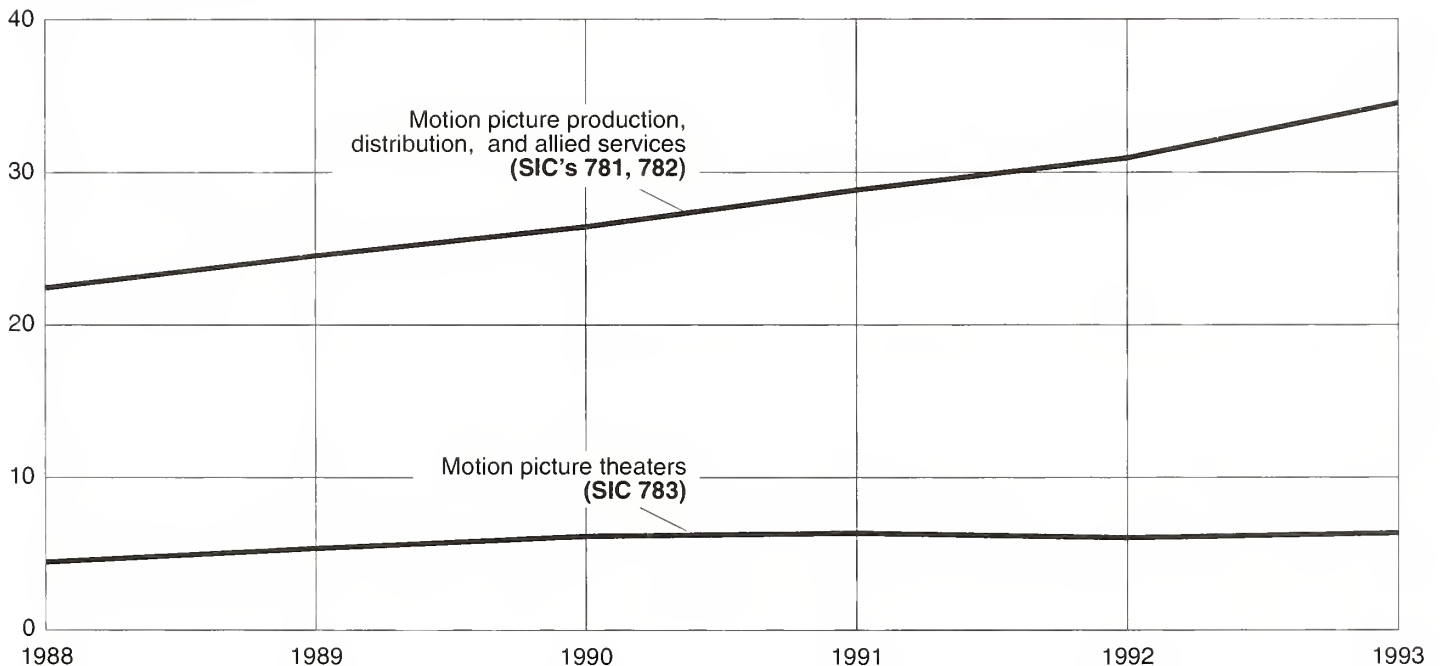
In 1993, receipts for motion picture services (SIC 78) were estimated at \$48.1 billion, an increase of 10.3 (± 2.0) percent from the previous year. Receipts for motion picture production, distribution, and allied services (SIC's 781 and 782) were \$34.8 billion in 1993, up 11.7 percent from 1992.

Amusement and recreation services (SIC 79) receipts in 1993 were \$59.4 billion, rising 10.6 (± 2.1) percent from 1992. Receipts in 1993 for professional sports clubs and

promoters (SIC 7941) were \$6.3 billion, up 15.4 percent from 1992. Racing, including track operations (SIC 7948) fell 10.7 percent from the previous year to \$4.6 billion in 1993. Receipts for amusement parks (SIC 7996) were \$5.2 billion in 1993, increasing 5.5 percent from 1992. Admissions accounted for 53 percent of the total receipts for amusement parks, while the sale of food, refreshments, and alcoholic beverages were the source of about 19 percent of receipts.

Figure 6.1
Motion Picture Production, Distribution, and Theaters (SIC's 781, 782, and 783)—
Estimated Receipts for Taxable Firms: 1988 Through 1993

(In billions of dollars)



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Table 6.1. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1988 Through 1993

[In millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
	Motion Pictures						
78	Motion pictures ¹	48,130	43,645	41,039	38,296	34,951	31,155
781, 782	Motion picture production, distribution, and allied services ¹	34,720	31,095	28,957	26,640	24,686	22,624
783	Motion picture theaters	6,489	6,234	6,488	6,277	5,518	4,633
784	Video tape rental	6,921	6,316	5,594	5,379	(NA)	(NA)
	Amusement and Recreation Services						
79	Amusement and recreation services ¹	59,382	53,685	48,689	47,951	42,217	40,189
791	Dance studios, schools, and halls ¹	839	758	646	614	693	794
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	13,987	11,609	10,636	10,003	8,012	8,358
793	Bowling centers	2,952	2,986	2,807	2,844	2,817	2,726
794	Commercial sports	10,890	10,594	9,670	9,331	7,898	6,935
7941	Professional sports clubs and promoters	6,312	5,469	4,836	4,429	3,438	2,681
7948	Racing, including track operation	4,578	5,125	4,834	4,902	4,506	4,280
799	Miscellaneous amusement and recreation services	30,714	27,738	24,930	25,159	(NA)	(NA)
7991	Physical fitness facilities	3,471	3,535	3,022	3,305	(NA)	(NA)
7992	Public golf courses	2,863	2,562	2,375	2,246	(NA)	(NA)
7993	Coin-operated amusement devices ¹	2,101	1,963	1,815	1,797	1,712	1,804
7996	Amusement parks ¹	5,202	4,930	4,500	4,692	4,424	3,956
7997	Membership sports and recreation clubs ¹	5,062	4,565	4,472	4,339	4,147	4,091

NA Not available.

¹Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Table 6.2. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1988 Through 1993

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
	Motion Pictures					
78	Motion pictures ¹	10.3	6.4	7.2	9.6	12.2
781, 782	Motion picture production, distribution, and allied services ¹	11.7	7.4	8.7	7.9	9.1
783	Motion picture theaters	4.1	-3.9	3.4	13.8	19.1
784	Video tape rental	9.6	12.9	4.0	(NA)	(NA)
	Amusement and Recreation Services					
79	Amusement and recreation services ¹	10.6	10.3	1.5	13.6	5.1
791	Dance studios, schools, and halls ¹	10.7	17.3	5.2	-11.4	-12.7
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	20.5	9.2	6.3	24.9	-4.1
793	Bowling centers	-1.1	6.4	-1.3	1.0	3.3
794	Commercial sports	2.8	9.6	3.6	18.1	13.9
7941	Professional sports clubs and promoters	15.4	13.1	9.2	28.8	28.2
7948	Racing, including track operation	-10.7	6.0	-1.4	8.8	5.3
799	Miscellaneous amusement and recreation services	10.7	11.3	-0.9	(NA)	(NA)
7991	Physical fitness facilities	-1.8	17.0	-8.6	(NA)	(NA)
7992	Public golf courses	11.8	7.9	5.7	(NA)	(NA)
7993	Coin-operated amusement devices ¹	7.0	8.2	1.0	5.0	-5.1
7996	Amusement parks ¹	5.5	9.6	-4.1	6.1	11.8
7997	Membership sports and recreation clubs ¹	10.9	2.1	3.1	4.6	1.4

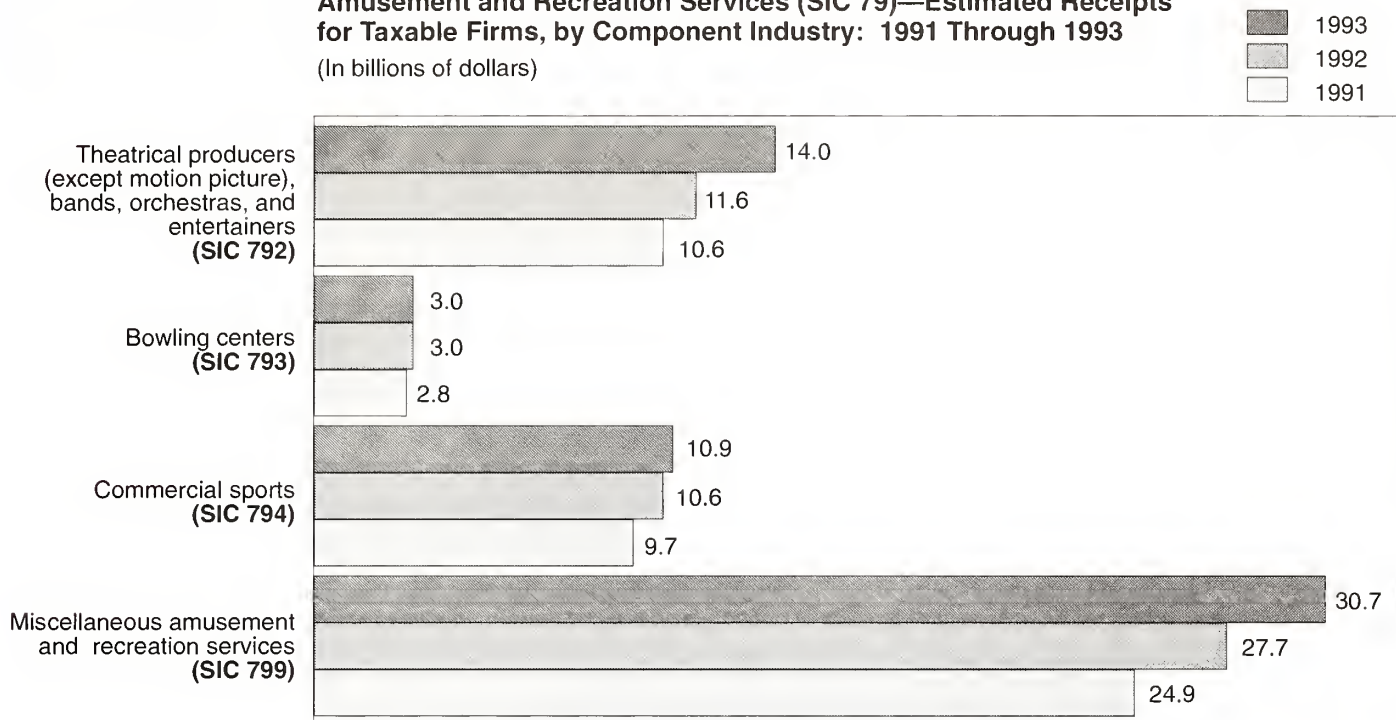
NA Not available.

¹Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in table 1.3. Expense estimates for tax-exempt firms and organizations are shown in table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-6.1 for estimated measures of sampling variability (coefficients of variation).

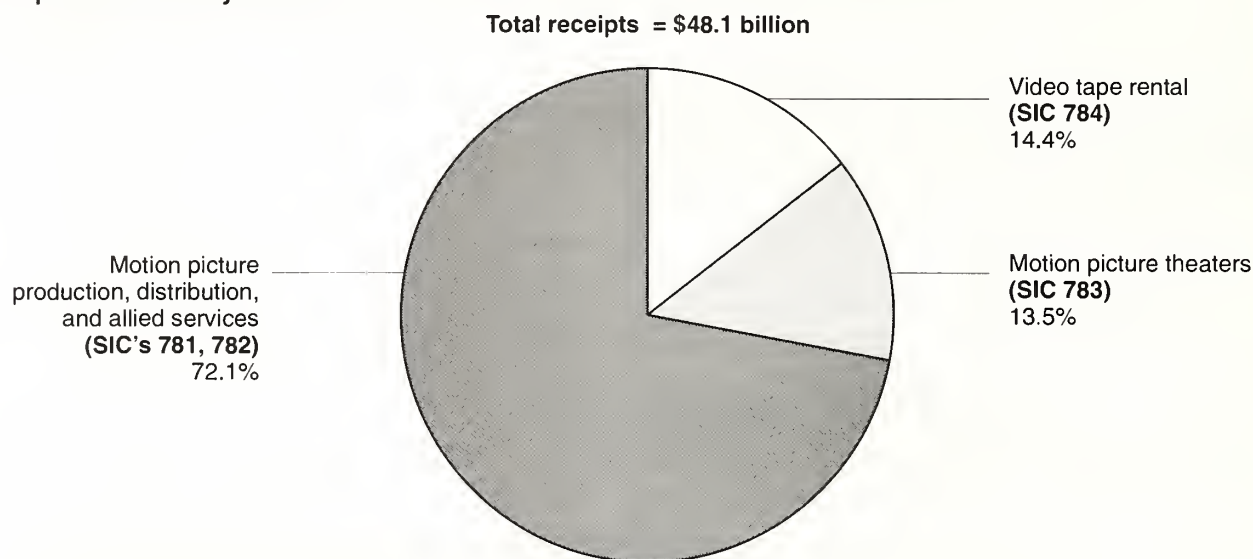
Figure 6.2
**Amusement and Recreation Services (SIC 79)—Estimated Receipts
 for Taxable Firms, by Component Industry: 1991 Through 1993**

(In billions of dollars)



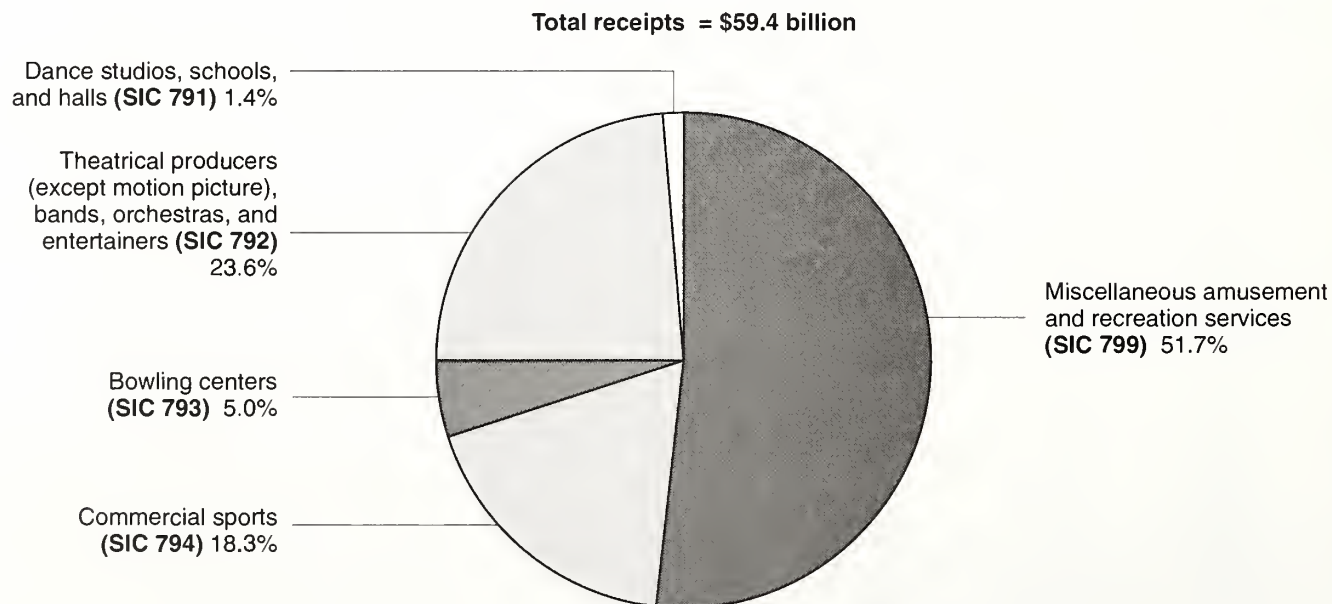
Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Figure 6.3
**Motion Pictures (SIC 78)—Estimated Receipts for Taxable Firms,
 by Component Industry: 1993**



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated measures of sampling variability (coefficients of variation) are as follows: Motion picture production, distribution, and allied services, 1.6; Motion picture theatres, 3.9; Video tape rental, 7.4.

Figure 6.4
**Amusement and Recreation Services (SIC 79)—Estimated Receipts for
 Taxable Firms, by Component Industry: 1993**



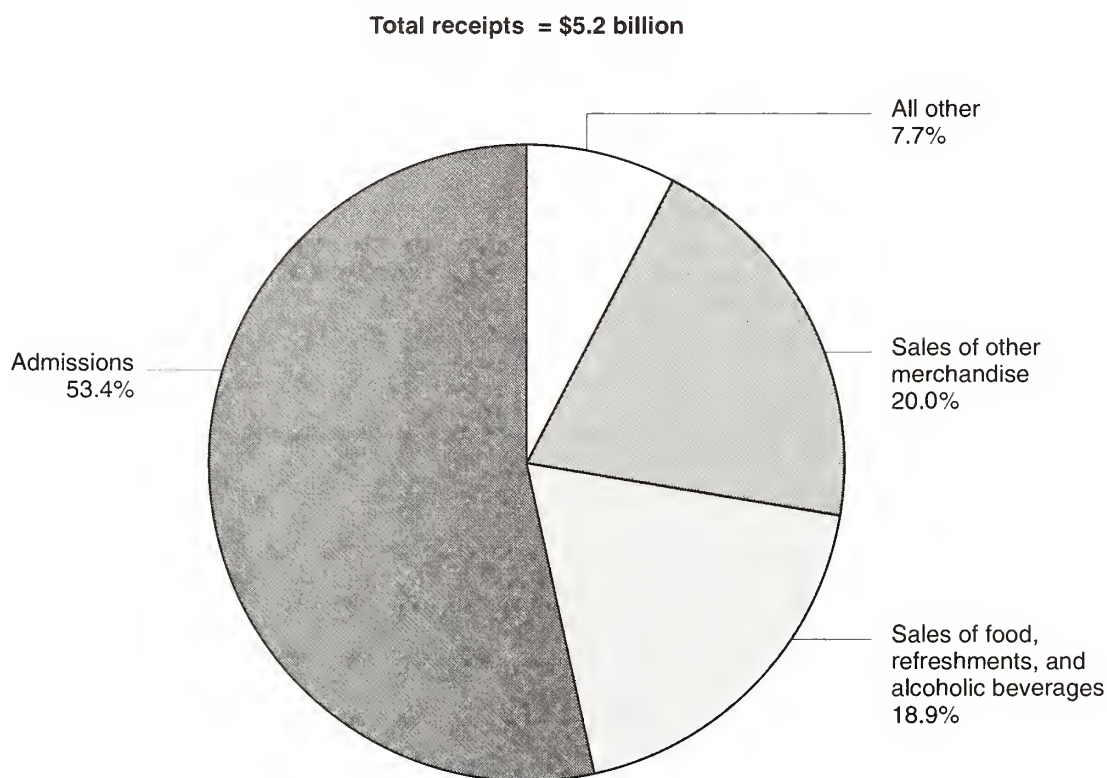
Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. Estimated measures of sampling variability (coefficients of variation) are as follows: bowling centers, 6.1; theatrical producers (except motion picture), bands, orchestras, and entertainers, 9.7; commercial sports, 4.2; miscellaneous amusement and recreation services, 2.6; dance studios, schools, and halls, 10.0.

Table 6.3. Amusement Parks (SIC 7996)—Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993

Source of receipts	Receipts (In millions of dollars)			Percent change		Percent of total dollar volume		
	1993	1992	1991	1993/1992	1992/1991	1993	1992	1991
Total.....	5,202	4,930	4,500	5.5	9.6	100.0	100.0	100.0
Admissions.....	2,776	2,637	2,404	5.3	9.7	53.2	53.5	53.4
Sales of food, refreshments, and alcoholic beverages	984	951	872	3.5	9.1	18.9	19.3	19.4
Sales of other merchandise	1,044	993	876	5.1	13.4	20.0	20.2	19.5
All other	398	349	348	14.0	0.3	7.6	7.1	7.7

Note: Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See appendix A, table A-6.2 for estimated measures of sampling variability (coefficients of variation).

Figure 6.5
Amusement Parks (SIC 7996)—Estimated Receipts
for Taxable Firms, by Source: 1993



Note: Estimates are obtained from a sample of employer and nonemployer firms. Estimates are not adjusted for price changes. See appendix A, table A-6.2 for estimated measures of sampling variability, (coefficients of variation).

Table 6.4. **Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Per Capita Receipts for Taxable Firms: 1988 Through 1993**

[In dollars¹]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
	Motion Pictures						
783	Motion picture theaters	25	25	26	25	23	19
784	Video tape rental	27	25	22	22	(NA)	(NA)
	Amusement and Recreation Services						
793	Bowling centers	12	12	11	11	11	11
7991	Physical fitness facilities	14	14	12	13	(NA)	(NA)
7992	Public golf courses	11	10	9	9	(NA)	(NA)
7993	Coin-operated amusement devices ²	8	8	7	7	7	7
7996	Amusement parks ²	20	19	18	19	18	16

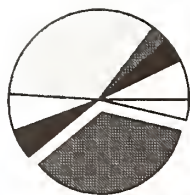
NA Not available.

¹Civilian population estimates as of July 1, 1993 - 256,436 (thousands); July 1, 1992 - 253,493 (thousands); July 1, 1991 - 250,526 (thousands); July 1, 1990 - 247,759 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands).

²Revisions to data prior to 1988 are available upon request.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses and nonemployer firms. Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in table 6.1.

Source: U.S. Department of Commerce, Bureau of the Census: *Service Annual Survey: 1993* and Current Population Reports, Series P25-1076.



Chapter 7. Health Services (SIC 80)

SUMMARY OF FINDINGS

Taxable Firms

Receipts in 1993 for taxable firms providing health services (SIC 80) were approximately \$304.1 billion in 1993, up 5.0 (± 1.3) percent from 1992. Offices and clinics of doctors of medicine (SIC 801) accounted for over 46 percent of all taxable health services receipts in 1993, reaching \$139.4 billion and increasing 2.2 percent from the previous year. Over 43 percent of these receipts were from patient services provided in the doctor's office or clinic, and approximately 21 percent were from hospital inpatient services. In addition, hospital outpatient services accounted for some 12 percent of total receipts in 1993.

Private insurance payments were the source of some 44 percent of total receipts for offices and clinics of doctors of medicine, while Medicare and Medicaid payments combined for nearly 30 percent of their total receipts. Receipts

for nursing and personal care facilities (SIC 805) increased 8.0 percent from 1992 to \$33.8 billion in 1993. Taxable hospitals (SIC 806) had receipts of \$35.3 billion in 1993, up 5.2 percent from the previous year. Receipts for medical and dental laboratories increased 7.6 percent from 1992, reaching \$12.2 billion in 1993. Receipts for home health care (SIC 8082) and kidney dialysis centers (SIC 8092) rose 15.8 and 15.1 percent, respectively.

Tax-Exempt Firms

Revenue of tax-exempt health service firms and organizations (SIC 80 pt.) reached \$361.0 billion in 1993, a 6.0 (± 1.6) percent increase from 1992. Expenses for tax-exempt health service firms and organizations were approximately \$330.2 billion in 1993, up 7.2 (± 1.3) percent from 1992.

Revenue for tax-exempt hospitals (SIC 806), including government operated facilities, was \$317.4 billion, up 5.1 percent from the previous year.

Figure 7.1

Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1993

Total receipts = \$304.1 billion

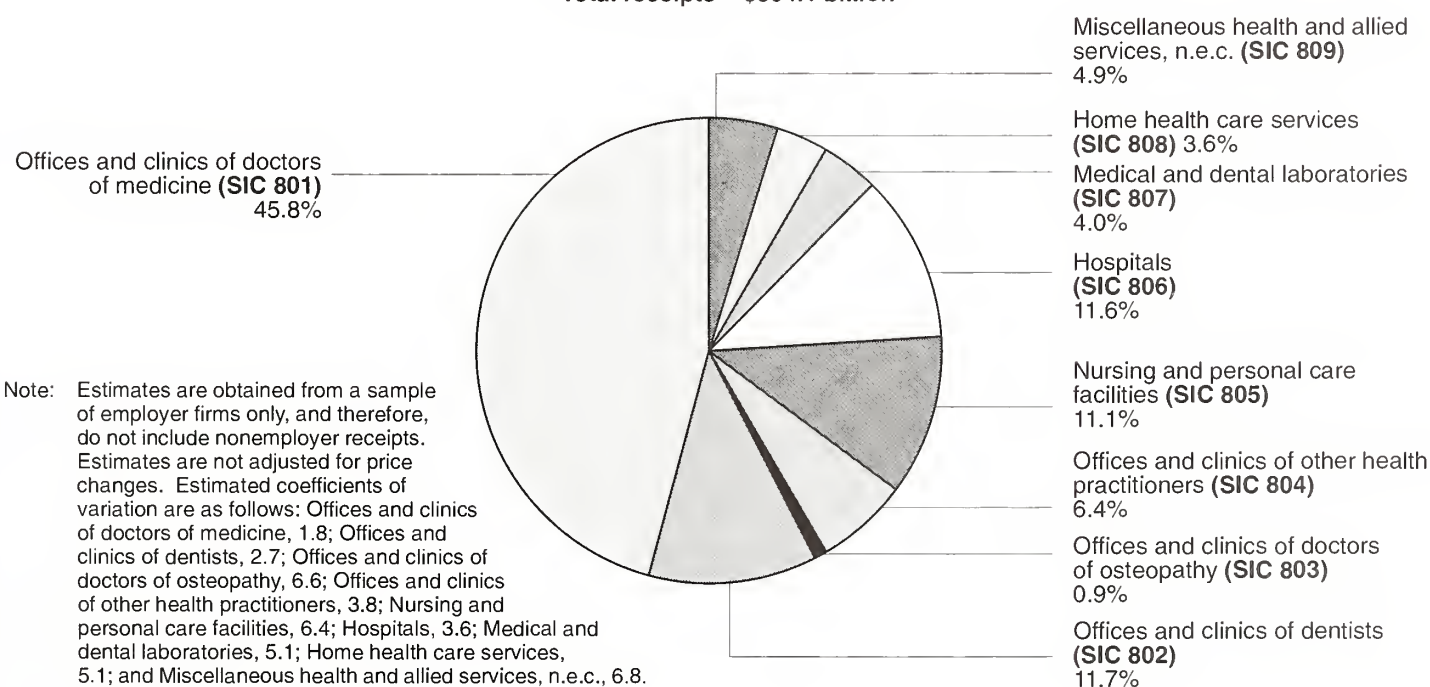


Table 7.1. **Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1988 Through 1993**

[In millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
80	Health services	304,135	289,560	266,353	247,305	220,088	203,827
801	Offices and clinics of doctors of medicine	139,376	136,386	125,490	117,682	107,902	101,034
802	Offices and clinics of dentists	35,429	33,422	30,394	29,070	27,306	25,726
803	Offices and clinics of doctors of osteopathy	2,783	2,743	2,604	2,517	2,323	2,336
804	Offices and clinics of other health practitioners	19,344	17,812	16,015	15,112	12,795	12,167
8041	Offices and clinics of chiropractors	6,538	5,984	5,124	4,923	4,476	4,007
8042	Offices and clinics of optometrists	5,053	4,737	4,497	4,322	3,893	3,773
8043	Offices and clinics of podiatrists	2,100	1,985	1,848	1,710	(NA)	(NA)
805	Nursing and personal care facilities	33,831	31,311	29,408	26,962	23,661	21,507
806	Hospitals	35,335	33,578	31,229	28,758	24,846	22,700
8062	General medical and surgical hospitals	28,117	26,059	23,964	22,047	(NA)	(NA)
8063	Psychiatric hospitals	4,995	5,576	5,584	5,237	(NA)	(NA)
8069	Specialty hospitals, except psychiatric	2,223	1,943	1,681	1,474	(NA)	(NA)
807	Medical and dental laboratories	12,184	11,328	10,685	9,981	8,933	8,119
8071	Medical laboratories	10,318	9,511	8,978	8,296	7,425	6,641
8072	Dental laboratories	1,866	1,817	1,707	1,685	1,573	1,506
808	Home health care services	10,864	9,385	7,673	6,374	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c.	14,989	13,595	12,855	10,849	(NA)	(NA)
8092	Kidney dialysis centers	2,168	1,883	1,510	1,276	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c.	7,014	6,639	6,671	5,459	(NA)	(NA)

NA Not available.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.1 for estimated measures of sampling variability (coefficients of variation).

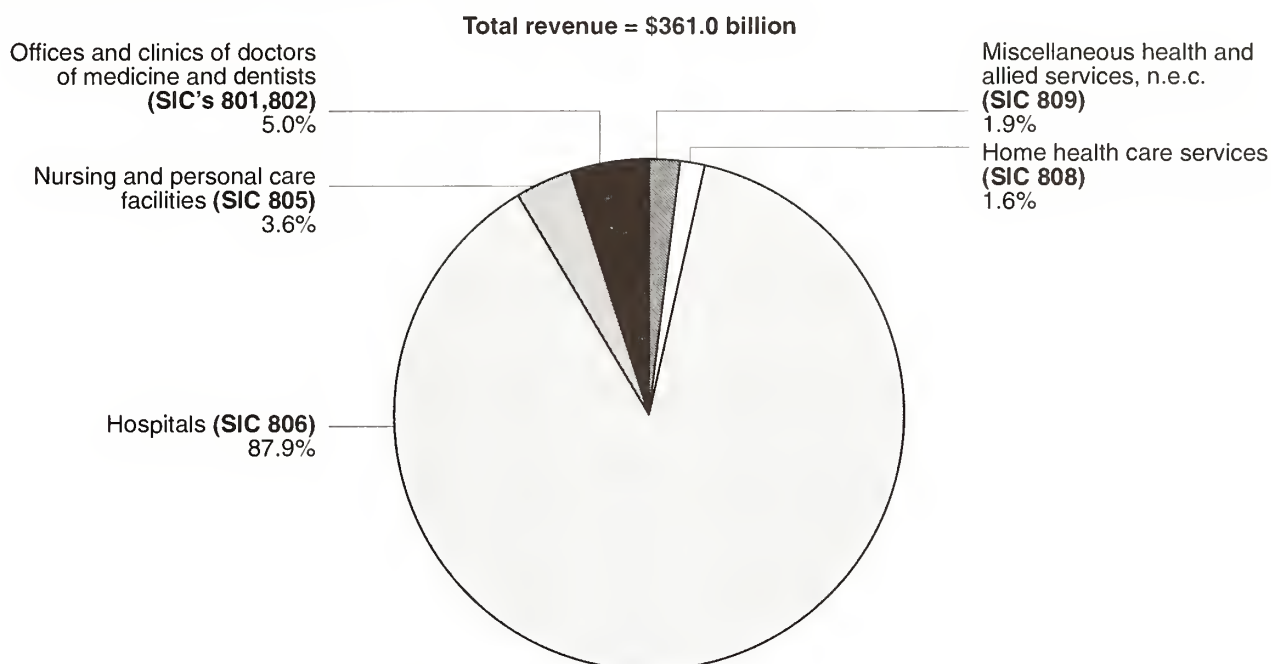
Table 7.2. **Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
80	Health services	5.0	8.7	7.7	12.4	8.0
801	Offices and clinics of doctors of medicine	2.2	8.7	6.6	9.1	6.8
802	Offices and clinics of dentists	6.0	10.0	4.6	6.5	6.1
803	Offices and clinics of doctors of osteopathy	1.5	5.3	3.5	8.4	-0.6
804	Offices and clinics of other health practitioners	8.6	11.2	6.0	18.1	5.2
8041	Offices and clinics of chiropractors	9.3	16.8	4.1	10.0	11.7
8042	Offices and clinics of optometrists	6.7	5.3	4.0	11.0	3.2
8043	Offices and clinics of podiatrists	5.8	7.4	8.1	(NA)	(NA)
805	Nursing and personal care facilities	8.0	6.5	9.1	14.0	10.0
806	Hospitals	5.2	7.5	8.6	15.7	9.5
8062	General medical and surgical hospitals	7.9	8.7	8.7	(NA)	(NA)
8063	Psychiatric hospitals	-10.4	-0.1	6.6	(NA)	(NA)
8069	Specialty hospitals, except psychiatric	14.4	15.6	14.0	(NA)	(NA)
807	Medical and dental laboratories	7.6	6.0	7.1	11.7	10.0
8071	Medical laboratories	8.5	5.9	8.2	11.7	11.8
8072	Dental laboratories	2.7	6.4	1.3	7.1	4.4
808	Home health care services	15.8	22.3	20.4	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c.	10.3	5.8	18.5	(NA)	(NA)
8092	Kidney dialysis centers	15.1	24.7	18.3	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c.	5.6	-0.5	22.2	(NA)	(NA)

NA Not available.

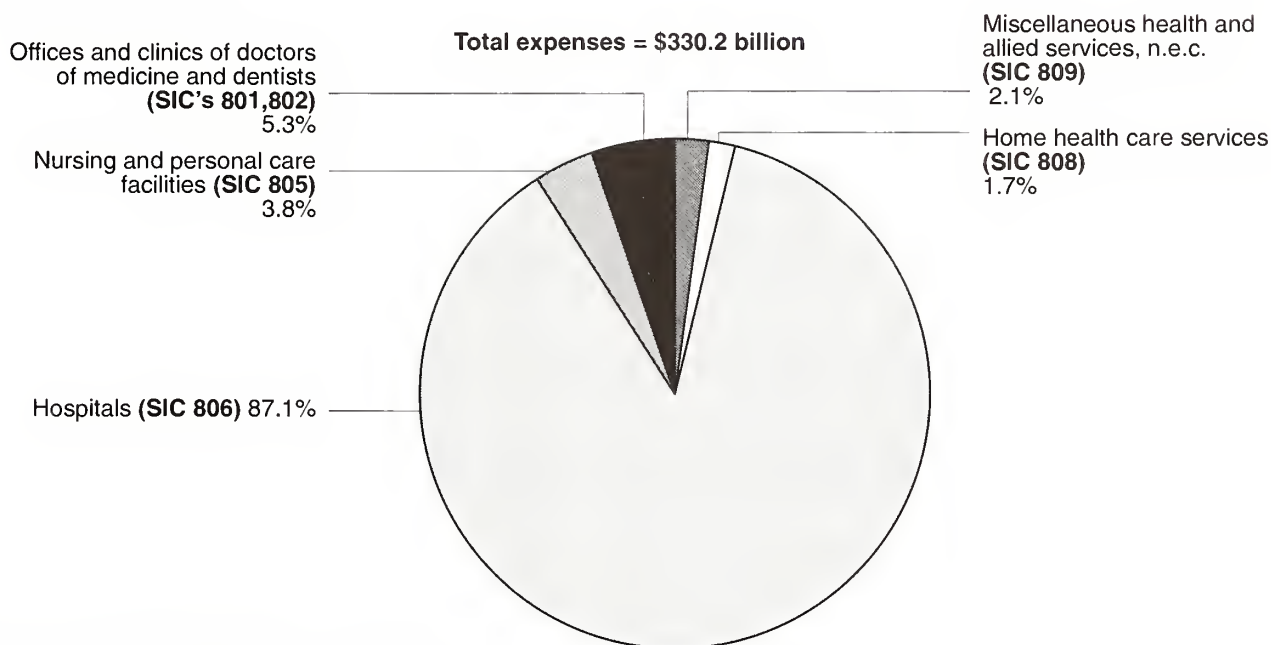
Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.1 for estimated measures of sampling variability (coefficients of variation).

Figure 7.2
**Health Services (SIC 80 pt.)—Estimated Revenue for
 Tax-Exempt Firms: 1993**



Note: Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Offices and clinics of doctors of medicine and dentists, 6.0; Nursing and personal care facilities, 7.4; Hospitals, 0.6; Home health care services, 6.5; Miscellaneous health and allied services, n.e.c., 8.2.

Figure 7.3
**Health Services (SIC 80 pt.)—Estimated Expenses for
 Tax-Exempt Firms: 1993**



Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Estimated coefficients of variation are as follows: Offices and clinics of doctors of medicine and dentists, 5.1; Nursing and personal care facilities, 7.1; Hospitals, 0.6; Home health care services, 6.2; Miscellaneous health and allied services, n.e.c., 8.3.

Table 7.3. **Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1988 Through 1993**

[In millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
80 pt.	Selected health services	360,963	340,496	313,068	281,248	(NA)	(NA)
801	Offices and clinics of doctors of medicine	17,830	15,427	13,745	12,015	(NA)	(NA)
805	Nursing and personal care facilities	12,957	11,849	10,572	9,393	8,901	8,660
806	Hospitals	317,409	302,149	279,628	251,900	(NA)	(NA)
8062	General medical and surgical hospitals	292,362	277,991	255,769	230,031	(NA)	(NA)
8063	Psychiatric hospitals	9,638	9,460	9,917	9,525	(NA)	(NA)
8069	Specialty hospitals, except psychiatric	15,409	14,698	13,942	12,344	(NA)	(NA)
808	Home health care services	5,705	4,775	3,864	3,237	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c.	6,908	6,153	5,125	4,579	(NA)	(NA)
8092	Kidney dialysis centers	518	455	406	347	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c.	4,081	3,836	3,315	3,042	(NA)	(NA)

NA Not available.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating revenue for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.4. **Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1993**

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
80 pt.	Selected health services	6.0	8.8	11.3	(NA)	(NA)
801	Offices and clinics of doctors of medicine	15.6	12.2	14.4	(NA)	(NA)
805	Nursing and personal care facilities	9.4	12.1	12.6	5.5	2.8
806	Hospitals	5.1	8.1	11.0	(NA)	(NA)
8062	General medical and surgical hospitals	5.2	8.7	11.2	(NA)	(NA)
8063	Psychiatric hospitals	1.9	-4.6	4.1	(NA)	(NA)
8069	Specialty hospitals, except psychiatric	4.8	5.4	12.9	(NA)	(NA)
808	Home health care services	19.5	23.6	19.4	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c.	12.3	20.1	11.9	(NA)	(NA)
8092	Kidney dialysis centers	13.8	12.1	17.0	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c.	6.4	15.7	9.0	(NA)	(NA)

NA Not available.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating revenue for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.5. **Selected Health Services (SIC 80, pt.)—Estimated Expenses for Tax-Exempt Firms: 1990 Through 1993**

1987 SIC code	Kind of business	Expenses (In millions of dollars)				Percent change		
		1993	1992	1991	1990	1993/1992	1992/1991	1991/1990
80 pt.	Selected health services	330,168	308,045	281,316	255,391	7.2	9.5	10.2
801	Offices and clinics of doctors of medicine	17,396	15,017	13,376	11,682	15.8	12.3	14.5
805	Nursing and personal care facilities	12,672	11,559	10,385	9,280	9.6	11.3	11.9
806	Hospitals	287,669	270,830	248,561	226,653	6.2	9.0	9.7
8062	General medical and surgical hospitals	265,315	249,240	227,904	207,519	6.4	9.4	9.8
8063	Psychiatric hospitals	7,854	7,774	8,151	7,920	1.0	-4.6	2.9
8069	Specialty hospitals, except psychiatric	14,500	13,816	12,506	11,214	5.0	10.5	11.5
808	Home health care services	5,493	4,525	3,655	3,062	21.4	23.8	19.4
809	Miscellaneous health and allied services, ...	6,785	5,972	5,203	4,592	13.6	14.8	13.3
8092	Kidney dialysis centers	485	428	398	342	13.3	7.5	16.4
8093	Specialty outpatient facilities, n.e.c.	4,021	3,738	3,356	3,006	7.6	11.4	11.6

Note: Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating expenses for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for internal use only. See appendix A, table A-7.2 for estimated measures of sampling variability (coefficients of variation).

Table 7.6. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Receipts for Taxable Firms, by Type of Service Performed: 1991 Through 1993

[In millions of dollars]

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991
Total	139,376	136,386	125,490	35,429	33,422	30,394	2,783	2,743	2,604	6,538	5,984	5,124	5,053	4,737	4,497	2,100	1,985	1,848
Patient care and other medical professional services	135,899	132,814	(NA)	33,970	32,197	(NA)	2,703	2,659	(NA)	6,393	5,851	(NA)	2,427	2,162	(NA)	2,018	1,905	(NA)
Patient care services	128,793	125,853	118,096	32,957	31,528	28,553	2,606	2,544	2,451	6,186	5,727	4,814	2,313	2,041	1,864	1,948	1,834	1,711
Laboratory services	7,546	6,964	6,920	1,874	1,696	1,700	122	127	157	(S)	(S)	(S)	293	240	217	50	52	57
Inhouse laboratory services	5,664	5,186	5,186	1,434	1,284	1,164	72	78	102	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	1,892	1,778	1,734	440	412	536	50	49	55	(S)	(S)	(S)	98	87	76	(S)	(S)	(S)
X-ray services	13,228	13,625	13,308	662	622	656	(S)	(S)	(S)	410	415	387	-	-	-	109	110	107
Other patient care services	108,019	105,264	97,868	30,421	29,210	26,197	2,322	2,259	2,144	5,620	5,164	4,289	2,020	1,801	1,646	1,789	1,672	1,547
Hospital inpatient services	29,319	30,705	30,003	(S)	(S)	(S)	416	399	402	(S)	(S)	(S)	(S)	(S)	(S)	68	51	50
Hospital outpatient services	17,291	16,081	14,904	(S)	(S)	(S)	318	311	248	(S)	(S)	(S)	(S)	(S)	(S)	206	175	167
Services delivered in doctor's office	60,415	57,484	51,764	29,991	28,788	25,856	1,546	1,505	1,439	5,119	4,872	4,026	1,958	1,729	1,586	1,383	1,334	1,198
Other services delivered (e.g. nursing homes, private homes, etc.)	994	994	1,197	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	132	112	132
Merchandise sales	1,496	1,620	1,431	(S)	(S)	(S)	(S)	(S)	(S)	121	102	118	2,582	2,527	2,447	58	54	80
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	2,572	2,515	2,433	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	61	54	65	(S)	(S)	(S)	44	39	62
Prescription drugs	331	310	236	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	45	37	44	(S)	(S)	(S)	(S)	(S)	(S)

- Represents zero.

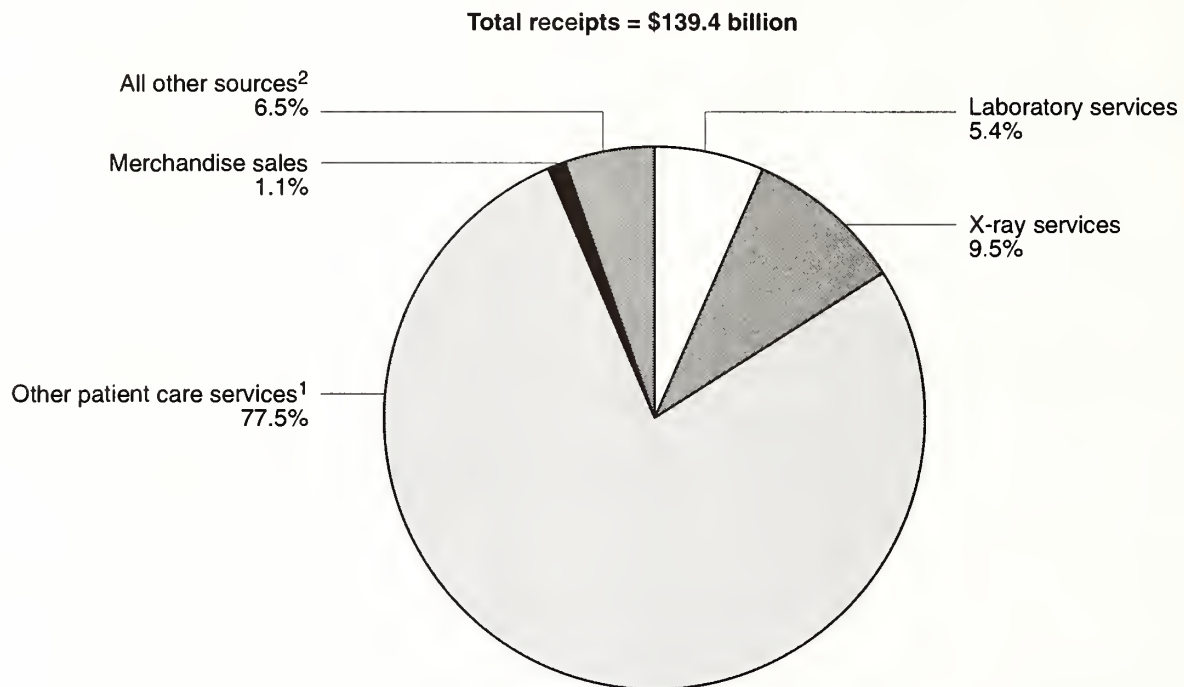
NA Data not comparable to 1992 and 1993 because of definitional changes.

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801 and 802), estimates are for taxable firms only. Firms in all other kinds of businesses were considered by definition to be subject to Federal income tax. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. See appendix A, table A-7.3 for estimated measures of sampling variability (coefficients of variation).

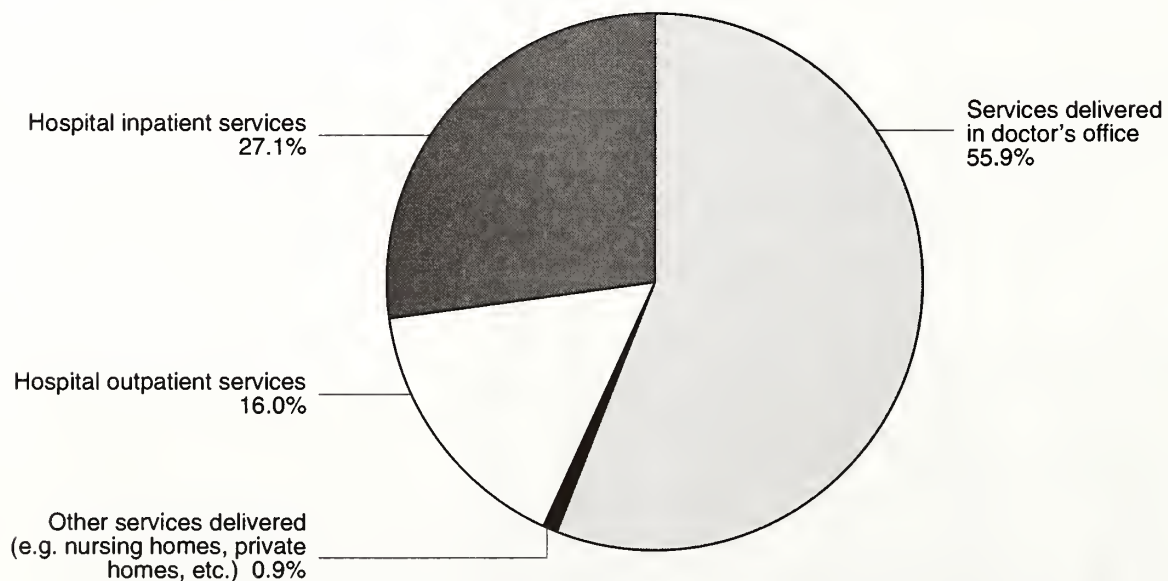
Figure 7.4

Offices and Clinics of Doctors of Medicine (SIC 8011)—Estimated Receipts for Taxable Firms, by Type of Service Performed: 1993



Breakout of Other Patient Care Services (shown above)

Other patient care services receipts = \$108.0 billion



¹ Includes services delivered in the practitioner's office or clinic; hospital inpatient and outpatient services; and services delivered in private homes, nursing homes, etc.

² Includes other patient care services and other sources of receipts.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Data are not adjusted for price changes. Group totals may include kinds of business not shown separately. Detail may not add to total due to rounding. See appendix A, table A-7.4 for measures of sampling variability (coefficients of variation).

Table 7.7. Office and Clinics of Health Practitioners (SIC 's 801, 802, 803, and 804)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Type of Service Performed: 1991 Through 1993

Type of service	Doctors of medicine (SIC 8011)		Dentists (SIC 8021)		Doctors of osteopathy (SIC 8031)		Chiropractors (SIC 8041)		Optometrists (SIC 8042)		Podiatrists (SIC 8043)	
	1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991
Total	2.2	8.7	6.0	10.0	1.5	5.3	9.3	16.8	6.7	5.3	5.8	7.4
Patient care and other medical professional services	2.3	(NA)	5.5	(NA)	1.7	(NA)	9.3	(NA)	12.3	(NA)	5.9	(NA)
Patient care services	2.3	6.6	4.5	10.4	2.4	3.8	8.0	19.0	13.3	9.5	6.2	7.2
Laboratory services	8.4	0.6	10.5	-0.2	-3.9	-19.1	(S)	(S)	22.1	10.6	-3.8	-8.8
Inhouse laboratory services	9.2	-	11.7	10.3	-7.7	-23.5	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	5.9	2.5	6.8	-23.1	2.0	-10.9	(S)	(S)	12.6	14.5	(S)	(S)
X-ray services	-2.9	2.4	6.4	-5.2	(S)	(S)	-1.2	7.2	-	-	-0.9	2.8
Other patient care services	2.6	7.6	4.1	11.5	2.8	5.4	8.8	20.4	12.2	9.4	7.0	8.1
Hospital inpatient services	-4.5	2.3	(S)	(S)	4.3	-0.7	(S)	(S)	(S)	(S)	33.3	2.0
Hospital outpatient services	7.5	7.9	(S)	(S)	2.3	25.4	(S)	(S)	(S)	(S)	17.7	4.8
Services delivered in doctor's office	5.1	11.1	4.2	11.3	2.7	4.6	5.1	21.0	13.2	9.0	3.7	11.4
Other services delivered (e.g. nursing homes, private homes, etc.)	-	-17.0	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	17.9	-15.2
Merchandise sales	-7.7	13.2	(S)	(S)	(S)	(S)	18.6	-13.6	2.2	3.3	7.4	-32.5
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	2.3	3.4	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	13.0	-16.9	(S)	(S)	12.8	-37.1
Prescription drugs	6.8	31.4	(S)	(S)	(S)	(S)	-	-	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	21.6	-15.9	(S)	(S)	(S)	(S)

- Represents zero.

NA Data not comparable to 1992 and 1993 because of definitional changes.

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801 and 802), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.3 for estimated measures of sampling variability (coefficients of variation).

Table 7.8. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Sources of Receipts for Taxable Firms as a Percent of Total Dollar Volume: 1991 Through 1993

Type of sources	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Patient care and other medical professional services	97.5	97.4	(NA)	95.9	96.3	(NA)	97.1	96.9	(NA)	97.6	97.8	(NA)	48.1	45.6	(NA)	96.1	96.0	(NA)
Patient care services	92.4	92.3	94.1	93.0	94.3	93.9	93.6	92.7	94.1	92.1	95.7	94.0	45.7	43.1	41.4	92.8	92.4	92.6
Laboratory services	5.4	5.1	5.5	5.3	5.1	5.6	4.4	4.6	6.0	(S)	(S)	(S)	5.8	5.1	4.8	2.4	2.6	3.1
Inhouse laboratory services	4.1	3.8	4.1	4.0	3.8	3.8	2.6	2.8	3.9	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	1.4	1.3	1.4	1.2	1.2	1.8	1.8	1.8	2.1	(S)	(S)	(S)	1.9	1.8	1.7	(S)	(S)	(S)
X-ray services	9.5	10.0	10.6	1.9	1.9	2.2	(S)	(S)	(S)	6.1	6.9	7.6	-	-	-	5.3	5.5	5.8
Other patient care services	77.5	77.2	78.0	85.9	87.4	86.2	83.4	82.4	82.3	83.7	86.3	83.7	40.0	38.0	36.6	85.2	84.2	83.7
Hospital inpatient services	21.0	22.5	23.9	(S)	(S)	(S)	14.9	14.5	15.4	(S)	(S)	(S)	(S)	(S)	(S)	3.3	2.6	2.7
Hospital outpatient services	12.4	11.8	11.9	(S)	(S)	(S)	11.4	11.3	9.5	(S)	(S)	(S)	(S)	(S)	(S)	9.8	8.8	9.0
Services delivered in doctor's office	43.3	42.1	41.2	84.7	86.1	85.1	55.6	54.9	55.3	76.2	81.4	78.6	38.7	36.5	35.3	65.9	67.2	64.8
Other services delivered (e.g. nursing homes, private homes, etc.) ..	0.7	0.7	1.0	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	6.3	5.6	7.1
Merchandise sales	1.1	1.2	1.1	(S)	(S)	(S)	(S)	(S)	(S)	1.8	1.7	2.3	51.0	53.3	54.4	2.7	2.7	4.3
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	50.8	53.1	54.1	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	0.9	0.9	1.3	(S)	(S)	(S)	2.1	2.0	3.4
Prescription drugs	0.2	0.2	0.2	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(Z)	(Z)	(Z)	(S)	(S)	(S)	(S)	(S)	(S)

- Represents zero.

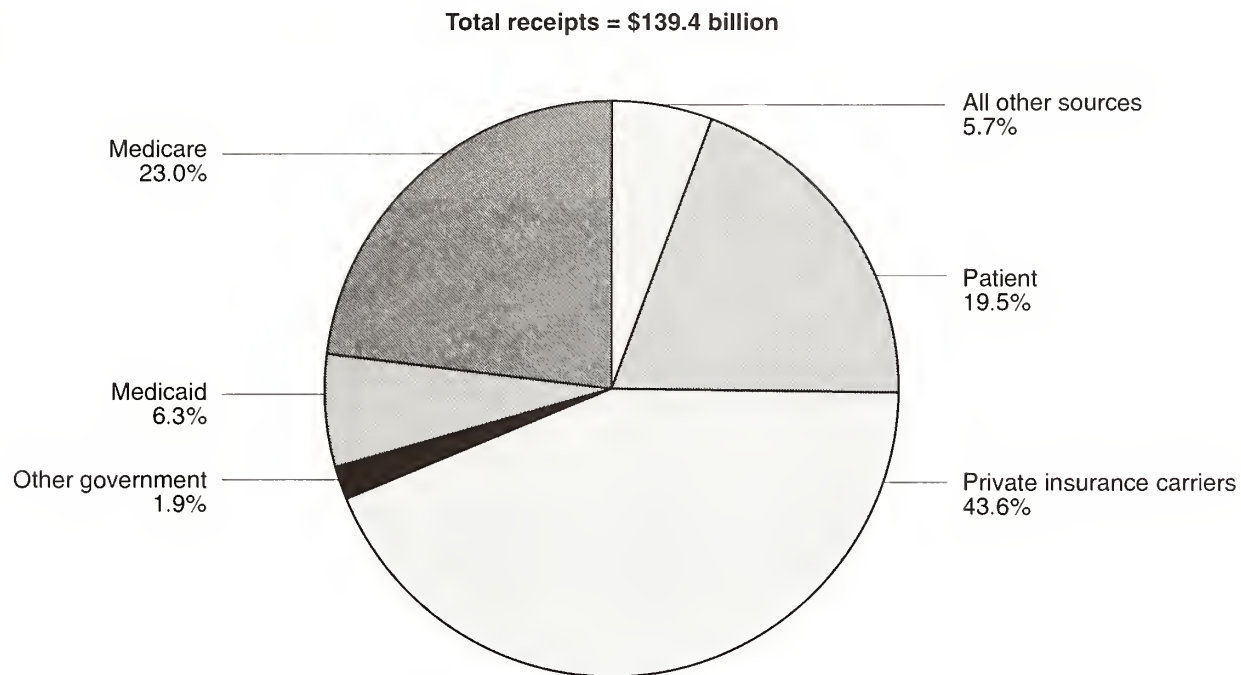
NA Data not comparable to 1992 and 1993 because of definitional changes.

S Data do not meet publication standards because of high sampling variability or poor response quality.

Z Less than .05 percent.

Note: Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801 and 802), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.4 for estimated measures of sampling variability (coefficients of variation).

Figure 7.5

Offices and Clinics of Doctors of Medicine (SIC 8011)—Estimated Receipts for Taxable Firms, by Source: 1993

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Data are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.5 for measures of sampling variability (coefficients of variation).

Table 7.9. Selected Health Services (SIC's 801, 802, 803, 804 and 805)—Estimated Receipts for Taxable Firms, by Source: 1991 Through 1993
[In millions of dollars]

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991
801	Offices and clinics of doctors of medicine	139,376	136,386	125,490	32,068	31,729	29,055	8,794	8,208	6,700	2,622	2,425	2,597	60,775	58,651	52,867	27,117	27,954	26,978	8,000	7,419	7,293
802	Offices and clinics of dentists	35,429	33,422	30,394	684	669	601	826	712	617	(S)	(S)	(S)	16,430	15,495	14,419	17,164	16,259	14,741	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	2,783	2,743	2,604	592	535	488	206	203	182	50	45	(S)	1,180	1,163	1,055	556	593	640	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	19,344	17,812	16,015	1,982	1,781	1,497	575	490	407	(S)	(S)	(S)	7,849	7,368	6,464	6,807	6,297	5,512	(S)	(S)	(S)
8041	Offices and clinics of chiropractors	6,538	5,984	5,124	410	383	310	61	53	49	(S)	(S)	(S)	3,575	3,423	2,921	1,854	1,740	1,420	(S)	(S)	(S)
8042	Offices and clinics of optometrists	5,053	4,437	4,497	480	428	390	230	199	174	(S)	(S)	(S)	1,017	889	870	3,197	3,085	2,898	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	2,100	1,985	1,848	592	535	488	70	75	77	(S)	(S)	(S)	933	901	824	445	422	424	(S)	(S)	(S)
805	Nursing and personal care facilities	33,831	31,311	29,408	3,324	2,774	2,608	18,492	17,712	15,959	297	360	(S)	1,361	1,404	1,493	8,599	7,501	7,392	1,758	1,560	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.5 for estimated measures of sampling variability (coefficients of variation).

Table 7.10. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1991 Through 1993

1987 SIC code	Kind of business	Total		Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991	1993/ 1992	1992/ 1991
801	Offices and clinics of doctors of medicine	2.2	8.7	1.1	9.2	7.1	22.5	8.1	-6.6	3.6	10.9	-3.0	3.6	7.8	1.7
802	Offices and clinics of dentists	6.0	10.0	(S)	(S)	16.0	15.4	(S)	(S)	6.0	7.5	5.6	10.3	(S)	(S)
803	Offices and clinics of doctors of osteopathy	1.5	5.3	2.2	11.3	1.5	11.5	11.1	(S)	1.5	10.2	-6.2	-7.3	(S)	(S)
804	Offices and clinics of other health practitioners	8.6	11.2	11.3	19.0	17.3	20.4	(S)	(S)	6.5	14.0	8.1	14.2	(S)	2.3
8041	Offices and clinics of chiropractors	9.3	16.8	7.0	23.5	15.1	8.2	(S)	(S)	4.4	17.2	6.6	22.5	(S)	(S)
8042	Offices and clinics of optometrists	6.7	5.3	12.1	9.7	15.6	14.4	(S)	(S)	14.4	2.2	3.6	6.5	(S)	(S)
8043	Offices and clinics of podiatrists	5.8	7.4	10.7	9.6	-6.7	-2.6	(S)	(S)	3.6	9.3	5.5	-0.5	(S)	(S)
805	Nursing and personal care facilities	8.0	6.5	19.8	6.4	4.4	11.0	-17.5	(S)	-3.1	-6.0	14.6	1.5	12.7	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: Estimates for 1991 and 1992 are revised to reflect a change in methodology to estimate receipts for birth employers. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.5 for estimated measures of sampling variability (coefficients of variation).

Table 7.11. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Sources of Receipts for Taxable Firms as a Percent of Total Dollar Volume: 1991 Through 1993

1987 SIC code	Kind of business	Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991	1993	1992	1991
801	Offices and clinics of doctors of medicine.	23.0	23.3	23.2	6.3	6.0	5.3	1.9	1.8	2.1	43.6	43.0	42.1	19.5	20.5	21.5	5.7	5.4	5.8
802	Offices and clinics of dentists	(S)	(S)	(S)	2.3	2.1	2.0	(S)	(S)	0.7	46.4	46.4	47.4	48.4	48.6	48.5	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy	24.6	24.4	23.1	7.4	7.4	7.0	1.8	1.6	(S)	42.4	42.4	40.5	20.0	21.6	24.6	(S)	(S)	(S)
804	Offices and clinics of other health practitioners	10.2	10.0	9.6	3.0	2.8	2.6	(S)	(S)	(S)	40.6	41.4	41.4	35.2	35.4	35.2	(S)	7.7	8.6
8041	Offices and clinics of chiropractors . .	6.3	6.4	6.0	0.9	0.9	1.0	(S)	(S)	(S)	54.7	57.2	57.0	28.4	29.1	27.7	(S)	(S)	(S)
8042	Offices and clinics of optometrists . .	9.5	9.0	8.7	4.6	4.2	3.9	(S)	(S)	0.6	20.1	18.8	19.3	63.3	65.1	64.4	(S)	(S)	(S)
8043	Offices and clinics of podiatrists	28.2	27.0	26.4	3.3	3.8	4.2	(S)	(S)	0.8	44.4	45.4	44.6	21.2	21.3	22.9	(S)	(S)	(S)
805	Nursing and personal care facilities . . .	9.8	8.9	9.0	54.7	56.6	55.3	0.9	1.1	(S)	4.0	4.5	5.1	25.4	24.0	25.1	5.2	5.0	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality.

Note: Estimates for 1991 and 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-7.6 for estimated measures of sampling variability (coefficients of variation).

Table 7.12. Selected Health Services (SIC 80)—Estimated Per Capita Receipts for Taxable and Tax-Exempt Firms: 1988 Through 1993

[In dollars¹]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
80	Health services	2,594	2,485	2,313	2,133	(NA)	(NA)
801	Offices and clinics of doctors of medicine . .	613	599	556	523	(NA)	(NA)
802	Offices and clinics of dentists	139	132	122	118	(NA)	(NA)
803	Offices and clinics of doctors of osteopathy . .	11	11	10	10	(NA)	(NA)
8041	Offices and clinics of chiropractors	25	24	20	20	(NA)	(NA)
8042	Offices and clinics of optometrists	20	19	18	17	(NA)	(NA)
805	Nursing and personal care facilities	182	170	160	147	133	124
806	Hospitals	1,376	1,324	1,241	1,133	(NA)	(NA)

NA Not available.

¹Civilian population estimates as of July 1, 1993 - 256,436 (thousands); July 1, 1992 - 253,493 (thousands); July 1, 1991 - 250,526 (thousands); July 1, 1990 - 247,759 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands).

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Per capita receipts are based on receipts of taxable firms and revenue of tax-exempt firms and organizations. For selected SIC's (803 and 804), estimates are for taxable firms only. Estimates are not adjusted for price changes. Estimated coefficients of variation are available upon request.

Source: U.S. Department of Commerce, Bureau of the Census: *Service Annual Survey: 1993* and Current Population Reports, Series P25-1076.



Chapter 8. Social Services (SIC 83)

SUMMARY OF FINDINGS

Taxable Firms

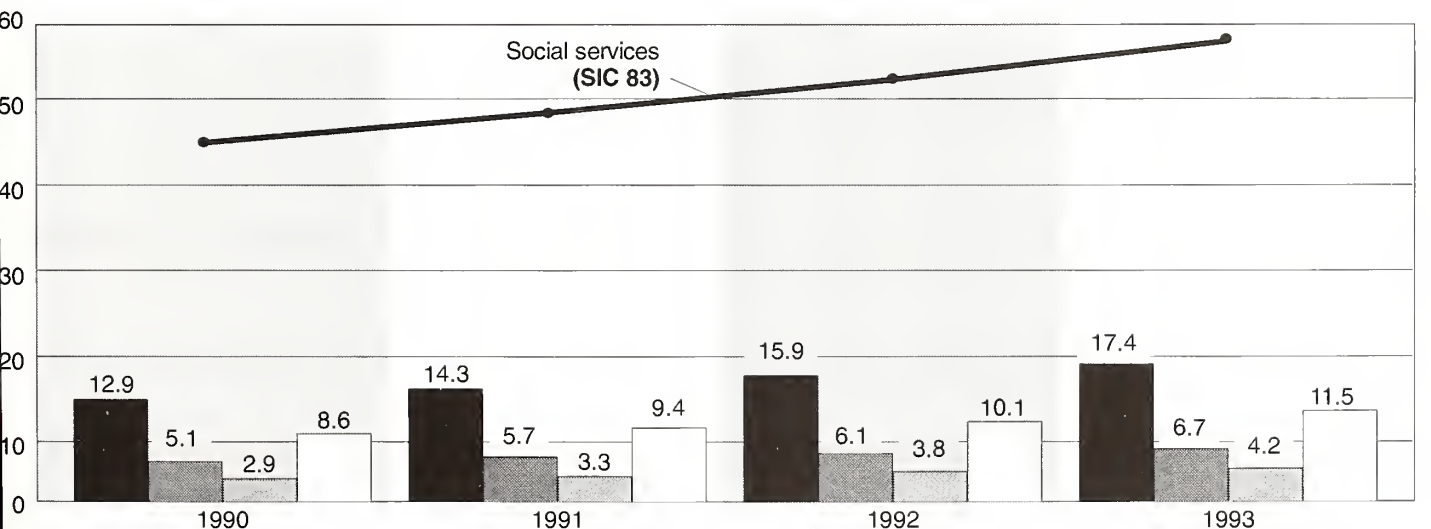
Receipts of taxable social service firms (SIC 83) were \$16.5 billion in 1993, up 9.6 (± 3.3) percent from 1992. Residential care (SIC 8361) receipts were \$6.3 billion in 1993. Receipts for child day care services (SIC 8351) rose 10.0 percent from 1992 to \$5.3 billion in 1993.

Tax-Exempt Firms and Organizations

Revenue for tax-exempt firms and organizations providing social services (SIC 83) was \$58.4 billion in 1993, an

increase of 9.4 (± 2.0) percent from 1992. Expenses for all social services organizations rose 9.8 (± 1.7) percent from the previous year to \$52.8 billion in 1993. Revenue for individual and family social services (SIC 8322) was \$17.4 billion in 1993, and expenses totaled \$16.5 billion. Revenue in 1993 for child day care services (SIC 8351) was \$4.2 billion. Revenue for residential care (SIC 8361) was \$11.5 billion in 1993, up 13.4 percent from the previous year. Expenses for residential care were \$11.2 billion in 1993, up 12.2 percent from 1992.

Figure 8.1
**Social Services (SIC 83)—Estimated Revenue
for Tax-Exempt Firms: 1990 Through 1993**
(Billions of dollars)



Note: Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer revenue.
Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating revenue for new employer businesses.
Estimates are not adjusted for price changes.
See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table 8.1. Selected Social Services (SIC 83) — Estimated Receipts for Taxable Firms: 1988 Through 1993

[In millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
83	Social services	16,502	15,058	13,564	12,603	(NA)	(NA)
8331	Job training and vocational rehabilitation services	2,456	2,327	2,074	1,898	1,449	1,132
8351	Child day care services	5,346	4,859	4,292	4,310	3,799	3,585
8361	Residential care	6,259	5,716	5,400	4,753	3,943	3,197

NA Not available.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Revenue estimates for tax-exempt firms and organizations are shown in table 8.3. Expense estimates for tax-exempt firms and organizations are shown in table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.1 for estimated measures of sampling variability (coefficients of variation).

Table 8.2. Selected Social Services (SIC 83) — Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1988 Through 1993

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
83	Social services	9.6	11.0	7.6	(NA)	(NA)
8331	Job training and vocational rehabilitation services	5.5	12.2	9.3	31.0	28.0
8351	Child day care services	10.0	13.2	-0.4	13.5	6.0
8361	Residential care	9.5	5.9	13.6	20.5	23.3

NA Not available.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating receipts for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Revenue estimates for tax-exempt firms and organizations are shown in table 8.3. Expense estimates for tax-exempt firms and organizations are shown in table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.1 for estimated measures of sampling variability (coefficients of variation).

Table 8.3. Selected Social Services (SIC 83) — Estimated Revenue for Tax-Exempt Firms: 1988 Through 1993

[In millions of dollars]

1987 SIC code	Kind of business	1993	1992	1991	1990	1989	1988
83	Social services	58,393	53,384	48,762	44,954	(NA)	(NA)
8322	Individual and family social services	17,362	15,924	14,283	12,910	(NA)	(NA)
8331	Job training and vocational rehabilitation services	6,674	6,108	5,691	5,104	4,661	4,208
8351	Child day care services	4,220	3,840	3,259	2,943	2,737	2,445
8361	Residential care	11,501	10,143	9,363	8,601	7,959	7,083

NA Not available.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating revenue for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Table 8.4. Selected Social Services (SIC 83) — Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1988 Through 1993

1987 SIC code	Kind of business	1993/1992	1992/1991	1991/1990	1990/1989	1989/1988
83	Social services	9.4	9.5	8.5	(NA)	(NA)
8322	Individual and family social services	9.0	11.5	10.6	(NA)	(NA)
8331	Job training and vocational rehabilitation services	9.3	7.3	11.5	9.5	10.8
8351	Child day care services	9.9	17.8	10.7	7.5	11.9
8361	Residential care	13.4	8.3	8.9	8.1	12.4

NA Not available.

Note: Estimates for 1988 through 1992 are revised to reflect a change of methodology in estimating revenue for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

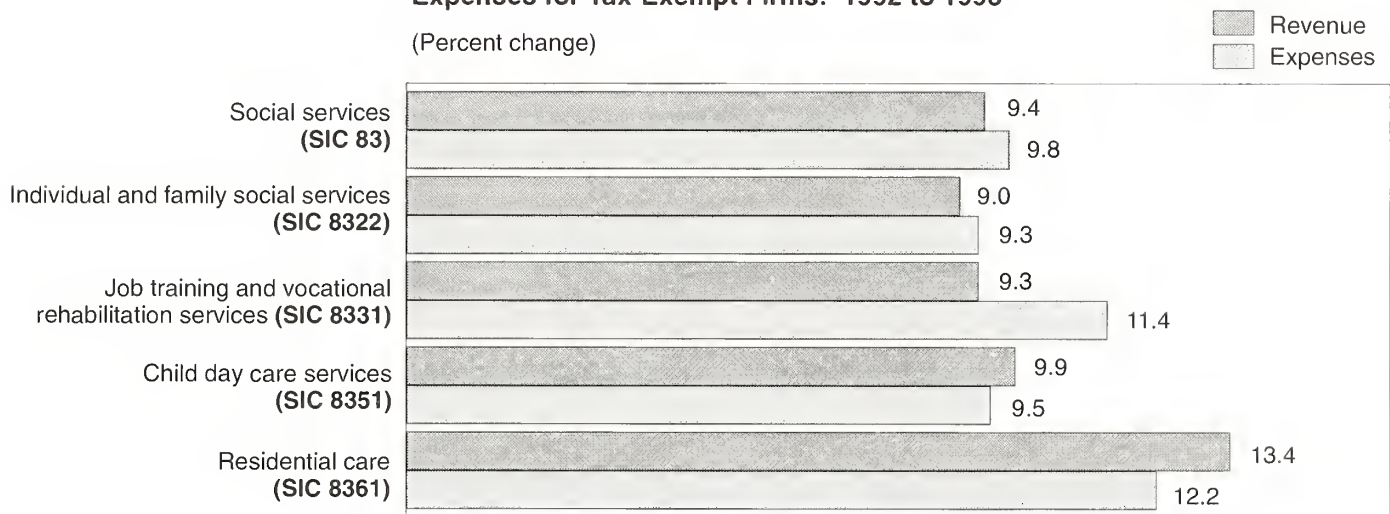
Table 8.5. **Selected Social Services (SIC 83) — Estimated Expenses for Tax-Exempt Firms: 1990 Through 1993**

1987 SIC code	Kind of business	Expenses (In millions of dollars)				Percent change		
		1993	1992	1991	1990	1993/1992	1992/1991	1991/1990
83	Social services	52,763	48,044	43,876	40,113	9.8	9.5	9.4
8322	Individual and family social services..	16,525	15,125	13,863	12,281	9.3	9.1	12.9
8331	Job training and vocational rehabilitation services	6,545	5,874	5,518	4,846	11.4	6.5	13.9
8351	Child day care services	4,041	3,692	3,258	3,022	9.5	13.3	7.8
8361	Residential care	11,211	9,995	9,264	8,427	12.2	7.9	9.9

Note: Estimates for 1990 through 1992 are revised to reflect a change of methodology in estimating expenses for new employer businesses. Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, table A-8.2 for estimated measures of sampling variability (coefficients of variation).

Figure 8.2
**Social Services (SIC 83)—Estimated
Year-to-Year Percent Change in Revenue and
Expenses for Tax-Exempt Firms: 1992 to 1993**

(Percent change)



Note: Estimates are obtained from a sample of employer firms only, and therefore, do not include nonemployer revenue or expenses. Estimates for 1992 are revised to reflect a change of methodology in estimating revenue and expenses for new employer businesses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See appendix A, tables A-8.2 for estimated measures of sampling variability (coefficients of variation).

Appendix A.

Measures of Sampling Variability

Reliability of Data

There are two types of errors possible in an estimate based on a sample survey—sampling and nonsampling. Sampling errors occur because observations are made on a sample, not on the entire population. Nonsampling errors can be attributed to many sources in the collection and processing of the data. The accuracy of a survey result is determined by the joint effect of sampling and nonsampling errors.

Measures of Sampling Variability

Because the estimates were based on a sample, exact agreement with the results that would be obtained from a complete census of service industries using the same enumeration procedure was not expected. However, because each service firm in the United States in the specified Standard Industrial Classifications (SIC) had a chance of being selected for the sample and because the probability of selection for each service firm in the sample was known, it was possible to estimate the sampling variability of the estimates made from the sample.

The standard error of the estimate is a measure of the variability among the estimates from all possible samples of the same size and design and, thus, is a measure of the precision with which an estimate from a particular sample approximates the results of a complete enumeration. The coefficient of variation (expressed as a percent) is the standard error of the estimate times 100 percent divided by the value being estimated. Note that measures of sampling variability, such as the standard error or coefficient of variation, are estimated from the sample and are also subject to sampling variability. Tables of coefficients of variation for dollar volume estimates and year-to-year changes are shown in tables A-1.1 through A-8.2 in this appendix.

The coefficients of variation presented in these tables permit certain confidence statements about the sample estimates. The particular sample used in this survey was one of a large number of samples of the same size that could have been selected using the same design. In about 2 out of 3 (67 percent) of these samples, the estimates would differ from a complete enumeration by less than the corresponding percentages for that estimate shown in the sampling variability tables. In about 9 out of 10 (90 percent) of these samples, the estimates would differ from the

results of a complete enumerating by less than 1.65 times the percentage shown. In about 19 of 20 (95 percent) of the samples, the estimates would differ from the result of a complete enumeration by less than twice the percentage shown.

To illustrate the computations involved in the above confidence statements as related to dollar volume estimates, assume that an estimate of receipts published in chapter 4, table 1, is \$10,750 million for a particular year and that the coefficient of variation for this estimate, as given in appendix A, table A-4.1 is 1.8 percent, or 0.018. Multiplying \$10,750 million by 0.018 yields \$194 million. Therefore, a 67-percent confidence interval is \$10,556 million to \$10,944 million (\$10,750 million plus or minus \$194 million). If corresponding confidence intervals were constructed for all possible samples of the same size and design, approximately 2 out of 3 (67 percent) of the intervals would contain the figure obtained from a complete enumeration.

Typical practice is to construct a 90- or 95-percent confidence interval. Using the same illustration, a 90-percent confidence interval would be \$10,430 million to \$11,070 million (\$10,750 million plus or minus \$320 million). Similarly, a 95-percent confidence interval is \$10,362 million to \$11,138 million (\$10,750 million plus or minus \$388 million).

All data comparisons for major industry groups appearing in this publication are accompanied by a 90-percent confidence interval. Thus a statement such as “up 0.8 percent (+1.3)” indicates a 90-percent confidence interval from -0.5 to +2.1. When the confidence interval contains zero (as in the previous example), it is uncertain whether there is actually an increase or decrease.

Nonsampling Errors

As calculated for this report, the coefficient of variation measures sampling errors but does not measure any systematic biases in the data. Bias is the difference, averaged over all possible samples of the same size and design, between the estimate and the true value being estimated.

Nonsampling errors can be attributed to many sources: (1) inability to obtain information about all cases in the sample (2) response errors, (3) definitional difficulties, (4) differences in the interpretation of questions, (5) mistakes

in recording or coding the data obtained, and (6) other errors of collection, response, coverage, and estimation for missing data. These nonsampling errors also occur in complete censuses.

Although no direct measurement of the biases due to nonsampling errors has been obtained, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize their influence.

A major source of receipts (revenue) bias in the published estimates is due to imputing data for nonrespondents, for late reporters, and for data which fail edit. For all kinds of employer business combined, imputed receipts for 1993 amount to about 11.5 percent of the national receipts estimates. For revenue, the figure was about 7.5 percent for 1993. All nonemployer receipts and revenue were imputed based on 1992 administrative records data.

Table A-1.1. Selected Service Industries — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993

1987 SIC code	Kind of business	Receipts		Year-to- year ratio 1993/1992
		1993	1992	
472	Arrangement of passenger transportation	4.4	4.7	1.5
653	Real estate agents and managers	5.0	5.3	2.0
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	2.5	2.8	1.4
72	Personal services	1.5	1.4	0.7
73	Business services	2.3	2.0	0.7
75	Automotive repair, services, and parking	2.1	1.7	0.9
76	Miscellaneous repair services	2.8	2.6	1.2
78	Motion pictures	2.9	2.7	1.1
79	Amusement and recreation services	2.3	1.9	1.2
80	Health services	1.6	1.7	0.7
81	Legal services	3.8	3.1	1.7
824	Vocational schools	12.3	9.8	4.5
83	Social services	3.2	3.4	1.8
84	Museums, art galleries, and botanical and zoological gardens	8.9	11.4	4.5
87	Engineering, accounting, research, management, and related services ..	2.0	2.2	1.0

Table A-1.2. Selected Service Industries — Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1992 and 1993

1987 SIC code	Kind of business	Revenue		Year-to- year ratio 1993/1992	Expenses		Year-to- year ratio 1993/1992
		1993	1992		1993	1992	
703, 704 792, 7991 7997, 7999	Camps and membership lodging	7.0	6.8	2.4	7.4	7.1	2.6
80	Selected amusement and recreation services	6.7	5.6	4.1	6.7	5.6	4.0
81	Health services	3.4	3.9	0.9	3.2	3.5	0.7
81	Legal aid societies and similar legal services	14.4	14.2	5.7	13.7	14.0	5.1
823	Libraries	16.6	12.0	13.5	15.4	12.5	14.0
824	Vocational schools	6.9	7.2	2.3	6.7	6.5	2.5
83	Social services	4.0	3.7	1.1	3.5	3.1	0.9
84	Museums, art galleries, and botanical and zoological gardens	7.2	6.2	2.2	6.8	6.3	2.4
86 (pt.)	Selected membership organizations	3.8	3.4	1.5	3.8	3.4	1.8
873	Research, development, and testing services	3.0	2.6	0.9	3.3	2.7	1.3
874 ex. 8744	Management and public relations services, except facilities support management services	16.3	15.2	2.1	8.3	8.0	2.9

Table A-2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)— Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1993/1992
		1993	1992	
	Arrangement of Passenger Transportation			
472	Arrangement of passenger transportation	4.4	4.7	1.5
4724	Travel agencies	4.8	5.2	1.6
4725	Tour operators	11.9	13.0	4.1
	Hotels, Rooming Houses, Camps, and Other Lodging Places			
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis	2.5	2.8	1.4
701	Hotels and motels	2.6	2.9	1.5
703	Camps and recreational vehicle parks	5.8	5.8	1.6

Table A-2.2. **Camps and Membership Lodging (SIC's 703 and 704) — Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1992 and 1993**

1987 SIC code	Kind of business	Revenue		Year-to- year ratio 1993/1992	Expenses		Year-to- year ratio 1993/1992
		1993	1992		1993	1992	
703, 704	Camps and membership lodging	7.0	6.8	2.4	7.4	7.1	2.6
703	Camps and recreational vehicle parks	11.0	11.5	3.4	10.6	11.3	3.5
704	Organization hotels and lodging houses, on membership basis	8.6	7.3	3.4	10.3	8.2	3.8

Table A-2.3. **Arrangement of Passenger Transportation (SIC 472) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993**

Sources of receipts	Receipts		Year-to- year ratio 1993/1992	Percent of total dollar volume	
	1993	1992		1993	1992
Total	4.4	4.7	1.5	(X)	(X)
Air carriers	5.7	5.7	1.2	3.2	2.9
Water carriers	9.2	7.1	7.7	9.6	6.7
Hotels and motels	9.1	9.7	4.1	6.8	7.2
Motor coaches	18.6	17.9	4.8	17.9	17.1
Railroads	10.8	10.2	9.7	10.6	10.0
Rental cars	7.5	7.4	5.4	7.8	7.3
Packaged tours	8.5	8.0	3.4	7.5	6.8
All other	15.1	14.6	4.4	14.7	14.2

X Not applicable.

Table A-2.4. **Arrangement of Passenger Transportation (SIC 472) — Estimated Coefficients of Variation for Expense Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993**

Operating expenses	Expenses		Year-to-year ratio 1993/1992	Percent of total dollar volume	
	1993	1992		1993	1992
Total	4.6	4.7	1.5	(X)	(X)
Annual payroll	4.4	4.2	1.3	2.0	2.0
Employer contributions to Social Security and other supplemental benefits	4.7	4.6	2.1	2.4	2.8
Lease and rental payments	5.9	5.5	3.9	4.3	3.4
Advertising and promotion	10.2	12.1	7.2	7.1	9.1
Taxes and licenses	10.8	11.5	5.4	9.8	10.7
Utilities	7.5	6.6	3.4	4.6	3.7
Depreciation	9.0	8.1	3.8	7.1	6.0
Purchased office supplies	5.7	5.1	3.2	3.6	3.9
Purchased repair services	10.0	9.4	5.2	9.0	8.9
Other	6.1	6.6	3.1	3.8	3.5

X Not applicable.

Table A-3.1. **Selected Personal Services (SIC 72) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1993/1992
		1993	1992	
72	Personal services	1.5	1.4	0.7
721	Laundry, cleaning, and garment services	2.7	2.6	1.3
7211	Power laundries, family and commercial	15.9	13.3	5.3
7213	Linen supply	6.2	5.7	1.6
7215	Coin-operated laundries and dry cleaning	5.6	6.2	4.1
7216	Dry cleaning plants, except rug cleaning	6.5	6.2	2.5
7217	Carpet and upholstery cleaning	4.3	4.7	4.6
7218	Industrial launderers	4.9	4.6	2.0
7221	Photographic studios, portrait	5.2	4.4	1.7
7231	Beauty shops	3.4	3.2	1.6
7241	Barber shops	2.0	1.8	1.0
7261	Funeral service and crematories	4.0	3.1	2.7
7291	Tax return preparation services	10.6	10.4	1.8

Table A-4.1. **Selected Business and Professional Services (SIC's 73, 81, and 87) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1993/1992
		1993	1992	
	Business Services			
73	Business services	2.3	2.0	0.7
731	Advertising	2.8	2.7	1.7
7311	Advertising agencies	2.8	2.2	1.9
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	4.3	3.9	2.3
733	Mailing, reproduction, commercial art and photography, and stenographic services	4.3	4.3	1.8
7331	Direct mail advertising services	7.6	8.2	3.4
7336	Commercial art and graphic design	6.9	6.1	2.6
734	Services to dwellings and other buildings	5.1	4.2	2.1
7342	Disinfecting and pest control services	6.0	5.9	2.0
7349	Building cleaning and maintenance services, n.e.c.	6.5	5.2	2.7
735	Miscellaneous equipment rental and leasing	3.1	3.1	1.6
7352	Medical equipment rental and leasing	6.7	6.7	2.8
7353	Heavy construction equipment rental and leasing	5.0	6.2	3.9
7359	Equipment rental and leasing, n.e.c.	4.1	3.9	2.0
736	Personnel supply services	5.4	5.5	3.0
7361	Employment agencies	8.9	6.8	4.0
7363	Help supply services	6.5	7.0	3.8
737	Computer programming, data processing, and other computer related services	2.5	2.2	1.0
7371	Computer programming services	8.3	7.2	2.9
7372	Prepackaged software	6.6	6.2	2.1
7373	Computer integrated systems design	4.7	3.6	2.5
7374	Computer processing and data preparation and processing services	2.2	2.7	1.0
7375	Information retrieval services	2.0	1.6	1.3
7376	Computer facilities management services	7.5	5.8	4.6
7377	Computer rental and leasing	5.1	4.8	2.5
7378	Computer maintenance and repair	8.5	9.1	3.0
7379	Computer related services, n.e.c.	5.0	4.2	3.4
738	Miscellaneous business services	7.5	6.5	1.7
7381	Detective, guard, and armored car services	7.1	8.3	4.0
7382	Security systems services	6.0	5.9	3.1
7384	Photofinishing laboratories	11.4	12.1	3.0
81	Legal services.	3.8	3.1	1.7
	Engineering, Accounting, Research, Management, and Related Services			
87	Engineering, accounting, research, management, and related services ..	2.0	2.2	1.0
871	Engineering, architectural, and surveying services	3.9	4.6	1.8
8711	Engineering services	4.4	5.4	2.2
8712	Architectural services	9.0	8.7	2.7
8713	Surveying services	11.5	10.7	3.4
872	Accounting, auditing, and bookkeeping services	2.3	1.9	1.9
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	4.7	4.2	1.7
8731	Commercial physical and biological research	7.5	7.0	2.6
8732	Commercial economic, sociological, and educational research	6.2	4.1	3.4
8734	Testing laboratories	9.2	8.6	2.3
874	Management and public relations services	3.7	3.6	2.0
8741	Management services	9.5	9.0	3.3
8742	Management consulting services	4.7	4.9	3.8
8743	Public relations services	6.5	6.4	2.0
8744	Facilities support management services	6.7	6.6	0.6
8748	Business consulting services, n.e.c.	6.6	6.4	1.6

Table A-4.2. Personnel Supply Services (SIC 736)— Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year- to-Year Ratios for Taxable Firms, by Source: 1992 and 1993

Item	Receipts		Year-to-year ratio 1993/1992
	1993	1992	
Total	5.4	5.5	3.0
Placement fees and commissions	10.8	7.8	6.7
Temporary help supply	5.7	5.5	3.6
Continuing help supply	13.7	12.8	6.7

Table A-4.3. Personnel Supply Services (SIC 736) — Estimated Coefficients of Variation for Receipts from Supplying Temporary Help, by Source and Estimates of Year-to-Year Ratios: 1992 and 1993

Kind of business	Receipts		Year-to-year ratio 1993/1992	Percent of temporary help supply receipts	
	1993	1992		1993	1992
Total personnel supply services	5.4	5.5	3.0	(X)	(X)
Receipts from temporary help supply services	5.7	5.5	3.6	3.2	3.1
Office support	7.6	8.0	5.1	6.8	5.2
Secretaries	10.5	10.4	5.9	10.1	8.5
Clerks	9.8	13.8	9.2	7.0	10.8
Other office support	9.7	12.9	10.4	12.0	14.4
Technical and professional	15.8	14.5	4.3	13.6	12.9
Accountants	13.5	17.7	16.8	14.4	18.4
Medical	11.4	16.6	6.3	11.9	15.2
Hospital staff	17.6	20.1	13.9	17.6	18.7
Industrial and construction	12.3	8.3	7.9	9.8	8.2
Laborers	12.7	9.2	9.2	10.4	8.8

X Not applicable.

Table A-4.4. Computer Programming, Data Processing, and Other Computer Related Services (SIC 737) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993

Sources of receipts	Receipts		Year-to-year ratio 1993/1992	Percent of total dollar volume	
	1993	1992		1993	1992
Total	2.5	2.2	1.0	(X)	(X)
Computer integrated systems	7.0	5.9	3.7	5.8	5.3
Custom computer programming and software design. . .	7.5	8.1	4.0	6.4	7.3
Prepackaged computer software design, development, and production	5.6	4.8	1.9	4.8	4.2
Information retrieval services	3.4	3.4	0.9	4.1	3.9
Computer processing and data preparation services . . .	3.7	4.3	1.4	4.2	4.5
Computer facilities management services	3.1	3.7	1.9	3.8	4.2
Computer rental and leasing	4.7	3.9	2.7	4.8	4.0
Maintenance and repair of computers and peripheral equipment	4.6	4.6	1.4	4.9	4.6
Computer consulting	8.3	10.4	4.3	7.5	9.5
Other computer services	13.3	10.3	5.9	12.6	9.7
All other receipts	5.9	6.3	3.2	6.1	6.4

X Not applicable.

Table A-4.5. **Management and Public Relations Services (SIC 874) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993**

Sources of receipts	Receipts		Year-to-year ratio 1993/1992	Percent of total dollar volume	
	1993	1992		1993	1992
Total	3.7	3.6	2.0	(X)	(X)
Management and administrative services.	7.9	7.6	2.4	5.6	5.6
Construction management	22.6	21.9	2.8	21.1	20.9
Facilities support management services	8.8	8.8	5.1	9.2	9.3
Other management services	14.7	15.4	3.1	13.3	14.0
Consulting, design, and public relations services.	3.9	5.0	2.5	3.8	4.2
Management consulting	5.4	8.2	4.5	5.2	7.0
Engineering consulting and design services	7.3	7.8	2.6	7.4	8.5
Tax consulting services	10.7	10.1	4.1	10.4	10.5
Computer consulting and software services	11.1	10.3	4.1	11.5	10.7
Public relations services	7.4	8.0	5.3	8.1	8.5
Other consulting and design services	10.7	9.6	4.3	10.6	9.3
All other sources.	7.5	5.9	7.6	6.5	6.5

X Not applicable.

Table A-5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1993/1992
		1993	1992	
	Automotive Repair, Services, and Parking			
75	Automotive repair, services, and parking	2.1	1.7	0.9
751	Automotive rental and leasing, without drivers	3.0	2.7	1.0
7513	Truck rental and leasing, without drivers	4.2	3.5	2.3
7514	Passenger car rental	4.9	4.6	0.9
7515	Passenger car leasing	7.2	5.8	2.7
752	Automobile parking	6.4	5.6	3.4
753	Automotive repair shops	3.1	2.4	1.4
7532	Top, body, and upholstery repair and paint shops	7.1	5.1	3.2
7533	Automotive exhaust system repair shops	7.8	6.2	2.9
7534	Tire retreading and repair shops	10.0	6.9	3.4
7536	Automotive glass replacement shops	7.2	5.7	3.3
7537	Automotive transmission repair shops	7.2	7.4	2.9
7538	General automotive repair shops	4.9	4.0	2.3
7539	Automotive repair shops, n.e.c.	5.0	5.5	3.9
754	Automotive services, except repair	5.6	5.4	2.2
7542	Carwashes	7.4	6.8	3.2
	Miscellaneous Repair Services			
76	Miscellaneous repair services	2.8	2.6	1.2
762	Electrical repair shops	6.3	4.8	2.9
7622	Radio and television repair shops	4.6	4.6	2.7
7694	Armature rewinding shops	6.1	4.5	2.6

Table A-5.2. **Automotive Rental and Leasing, Without Drivers (SIC 751) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993**

Sources of receipts	Receipts		Year-to-year ratio 1993/1992	Percent of total dollar volume	
	1993	1992		1993	1992
Total	3.0	2.7	1.0	(X)	(X)
Short term rental, without drivers	3.8	3.5	1.1	2.6	2.3
Passenger cars	3.3	2.8	1.2	2.6	2.1
Trucks	11.3	10.7	2.7	9.8	9.1
Truck tractors	6.6	10.4	9.5	6.3	10.1
Truck trailers, full and semi	(S)	(S)	(S)	(S)	(S)
Utility trailers	3.3	6.4	4.8	4.7	6.9
Motor homes, travel trailers, and other recreational vehicles	(S)	(S)	(S)	(S)	(S)
Leasing (except finance leasing), without drivers	4.4	3.7	2.7	4.1	3.6
Passenger cars	4.7	3.6	4.2	5.6	4.2
Trucks	6.7	4.2	4.4	6.3	4.2
Truck tractors	8.5	6.6	4.7	7.9	6.1
Truck trailers, full and semi	13.1	18.9	7.7	12.8	18.6
Rental and leasing (except finance leasing) of all other equipment	(S)	(S)	(S)	(S)	(S)
Sales of fuels and merchandise	9.4	9.4	6.4	8.7	8.9
All other operating receipts	11.3	10.2	4.0	10.2	9.2

X Not applicable.

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1993/1992
		1993	1992	
	Motion Pictures			
78	Motion pictures.	2.9	2.7	1.1
781, 782	Motion picture production, distribution, and allied services	3.7	3.5	1.3
783	Motion picture theaters	2.8	2.7	1.0
784	Video tape rental	7.3	6.3	3.1
	Amusement and Recreation Services			
79	Amusement and recreation services	2.3	1.9	1.2
791	Dance studios, schools, and halls	7.3	5.4	5.0
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	7.4	5.6	3.3
793	Bowling centers	5.6	4.8	2.5
794	Commercial sports	3.4	3.1	2.7
7941	Professional sports clubs and promoters	3.0	2.4	1.8
7948	Racing, including track operation	6.9	5.9	5.5
799	Miscellaneous amusement and recreation services	2.7	2.6	1.2
7991	Physical fitness facilities	6.5	5.1	2.5
7992	Public golf courses	12.2	12.6	3.4
7993	Coin-operated amusement devices	5.7	3.9	3.7
7996	Amusement parks	2.4	2.0	1.0
7997	Membership sports and recreation clubs	6.2	6.0	5.2

Table A-6.2. Amusement Parks (SIC 7996) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993

Source of receipts	Receipts		Year-to-year ratio 1993/1992	Percent of total dollar volume	
	1993	1992		1993	1992
Total	2.4	2.0	1.0	(X)	(X)
Admissions	2.8	2.0	1.8	1.7	1.2
Sales of food, refreshments, and alcoholic beverages ..	3.1	2.9	0.8	2.0	1.8
Sales of other merchandise	5.7	4.6	1.8	5.1	4.3
All other	11.1	9.4	7.0	10.7	8.6

X Not applicable.

Table A-7.1. Selected Health Services (SIC 80) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1993/1992
		1993	1992	
80	Health services	1.6	1.7	0.7
801	Offices and clinics of doctors of medicine	2.6	2.8	1.1
802	Offices and clinics of dentists	2.5	2.4	0.9
803	Offices and clinics of doctors of osteopathy	6.5	4.9	2.5
804	Offices and clinics of other health practitioners	3.7	3.5	2.2
8041	Offices and clinics of chiropractors	6.4	4.1	3.5
8042	Offices and clinics of optometrists	3.7	3.6	1.7
8043	Offices and clinics of podiatrists	7.9	5.9	3.3
805	Nursing and personal care facilities	7.1	6.6	3.6
806	Hospitals	3.7	3.9	1.1
8062	General medical and surgical hospitals	4.4	4.8	1.3
8063	Psychiatric hospitals	7.9	7.3	2.0
8069	Specialty hospitals, except psychiatric	6.9	7.2	1.3
807	Medical and dental laboratories	5.0	4.3	3.3
8071	Medical laboratories	5.8	5.0	3.9
8072	Dental laboratories	6.2	6.3	2.5
808	Home health care services	5.0	6.4	4.0
809	Miscellaneous health and allied services, n.e.c.	6.9	7.2	2.3
8092	Kidney dialysis centers	7.8	8.3	1.7
8093	Specialty outpatient facilities, n.e.c.	9.2	7.6	3.6

Table A-7.2. Selected Health Services (SIC 80 pt.) — Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1992 and 1993

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1993/1992	Expenses		Year-to-year ratio 1993/1992
		1993	1992		1993	1992	
80 pt.	Selected health services	3.4	3.9	0.9	3.2	3.5	0.7
801	Offices and clinics of doctors of medicine	5.2	5.7	1.3	4.2	4.7	1.3
805	Nursing and personal care facilities	6.8	6.7	1.1	6.6	6.5	1.2
806	Hospitals	3.9	4.3	1.0	3.7	4.0	0.8
8062	General medical and surgical hospitals	4.2	4.7	1.1	4.0	4.3	0.9
8063	Psychiatric hospitals	8.9	8.2	2.6	11.3	10.1	3.2
8069	Specialty hospitals, except psychiatric	5.7	5.5	0.7	5.7	5.6	0.6
808	Home health care services	5.6	6.7	3.7	5.4	6.0	3.6
809	Miscellaneous health and allied services, n.e.c.	7.6	7.2	2.2	7.7	7.1	2.2
8092	Kidney dialysis centers	1.2	1.3	0.1	1.3	1.4	0.1
8093	Specialty outpatient facilities, n.e.c.	10.0	9.4	2.8	10.2	9.4	2.9

Table A-7.3. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Type of Service Performed: 1992 and 1993

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	Receipts		Year-to-year ratio 1993/ 1992	Receipts		Year-to-year ratio 1993/ 1992	Receipts		Year-to-year ratio 1993/ 1992	Receipts		Year-to-year ratio 1993/ 1992	Receipts		Year-to-year ratio 1993/ 1992	Receipts		Year-to-year ratio 1993/ 1992
	1993	1992		1993	1992		1993	1992		1993	1992		1993	1992		1993	1992	
Total.....	2.6	2.8	1.1	2.5	2.4	0.9	6.5	4.9	2.5	6.4	4.1	3.5	3.7	3.6	1.7	7.9	5.9	3.3
Patient care and other medical professional services.....	2.6	2.8	1.1	2.4	2.4	1.2	6.3	4.7	2.7	6.5	4.1	3.7	5.5	3.3	3.7	8.1	6.1	3.3
Patient care services..	2.6	2.8	1.4	2.6	2.4	1.4	6.4	4.5	3.2	6.3	4.0	3.8	5.4	4.2	3.7	8.6	6.8	3.3
Laboratory services..	10.7	10.3	3.8	11.7	15.5	5.1	9.1	10.5	7.6	(S)	(S)	(S)	17.0	15.5	12.3	27.9	27.1	8.9
Inhouse labora- tory services.....	12.0	10.8	4.2	14.7	19.1	6.9	13.0	13.2	9.9	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	12.6	13.4	10.8	18.2	18.6	11.3	17.9	15.7	10.0	(S)	(S)	(S)	25.8	21.7	20.6	(S)	(S)	(S)
X-ray services	14.0	11.9	3.7	8.8	9.2	8.9	(S)	(S)	(S)	4.9	7.0	6.7	-	-	-	12.0	9.5	6.3
Other patient care services.....	2.8	3.1	1.5	2.6	2.4	1.6	7.9	6.5	3.3	7.2	4.6	3.9	5.0	3.7	3.5	8.6	7.0	3.3
Hospital inpatient services.....	6.0	6.5	1.9	(S)	(S)	(S)	13.5	13.4	5.0	(S)	(S)	(S)	(S)	(S)	(S)	20.3	16.4	11.2
Hospital out- patient services..	9.5	11.2	5.3	(S)	(S)	(S)	19.2	13.9	12.4	(S)	(S)	(S)	(S)	(S)	(S)	11.8	12.5	7.3
Services deliv- ered in doctor's office	4.0	3.7	2.4	2.7	2.4	1.7	8.3	7.3	4.2	5.7	4.6	2.8	4.7	3.8	3.6	9.1	7.5	3.6
Other services delivered (e.g. nursing homes, private homes, etc.)	17.7	15.9	15.8	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	15.5	13.5	11.1
Merchandise sales	15.1	12.3	9.8	(S)	(S)	(S)	(S)	(S)	(S)	14.6	12.8	11.7	5.3	6.5	2.9	19.2	14.1	11.9
Optical goods.....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	5.3	6.5	2.9	-	-	-
Orthopedic appli- ances.....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	11.5	11.0	16.1	(S)	(S)	(S)	18.6	12.9	14.0
Prescription drugs.....	18.7	22.3	9.3	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical sup- plies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	13.5	11.7	16.5	(S)	(S)	(S)	(S)	(S)	(S)

- Represents zero.

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-7.4. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804) — Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Firms, by Type of Service Performed: 1992 and 1993

Type of service	Doctors of medicine (SIC 8011)		Dentists (SIC 8021)		Doctors of osteopathy (SIC 8031)		Chiropractors (SIC 8041)		Optometrists (SIC 8042)		Podiatrists (SIC 8043)	
	1993		1993		1993		1993		1993		1993	
	Receipts	Year-to-year ratio 1993/1992	Receipts	Year-to-year ratio 1993/1992	Receipts	Year-to-year ratio 1993/1992	Receipts	Year-to-year ratio 1993/1992	Receipts	Year-to-year ratio 1993/1992	Receipts	Year-to-year ratio 1993/1992
Total	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Patient care and other medical professional services	0.3	0.4	0.7	0.6	0.4	0.6	0.3	0.3	4.3	4.4	0.6	0.5
Patient care services	0.9	0.9	0.9	0.8	1.4	1.6	0.8	0.7	4.2	4.9	1.5	1.7
Laboratory services	10.6	9.9	10.9	14.4	8.1	11.6	(S)	(S)	16.4	14.7	25.6	26.2
Inhouse laboratory services	11.8	10.6	14.2	18.1	12.1	14.4	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	12.8	12.5	17.4	17.9	17.8	16.1	(S)	(S)	25.0	22.8	(S)	(S)
X-ray services	13.4	11.7	9.3	8.9	(S)	(S)	8.4	7.6	3.7	3.6	8.9	8.9
Other patient care services	1.8	1.6	1.2	1.4	2.3	2.5	1.4	1.4	3.8	5.0	1.9	2.2
Hospital inpatient services	4.9	4.9	(S)	(S)	9.3	10.0	(S)	(S)	(S)	(S)	21.1	15.6
Hospital outpatient services	9.2	11.0	(S)	(S)	16.5	13.2	(S)	(S)	(S)	(S)	8.5	9.6
Services delivered in doctor's office	3.9	3.4	1.2	1.4	5.2	4.8	6.1	3.6	3.8	5.2	3.0	3.3
Other services delivered (e.g. nursing homes, private homes, etc.)	16.7	16.3	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	12.9	12.6
Merchandise sales	14.2	12.2	(S)	(S)	(S)	(S)	16.9	13.5	3.8	3.5	18.0	13.3
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	3.8	3.6	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	13.5	12.0	(S)	(S)	17.5	11.8
Prescription drugs	18.4	22.3	(S)	(S)	(S)	(S)	(S)	-	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	14.3	10.5	(S)	(S)	(S)	(S)

- Represents zero.

S Data do not meet publication standards because of high sampling variability or poor response quality. X Not applicable.

Table A-7.5. Selected Health Services (SIC's 801, 802, 803, 804, and 805) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms, by Source: 1992 and 1993

1987 SIC code	Type of source	Total		Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		Receipts		Receipts		Receipts		Receipts		Receipts		Receipts		Receipts	
		1993	Year-to-year ratio 1993/1992	1993	Year-to-year ratio 1993/1992	1993	Year-to-year ratio 1993/1992	1993	Year-to-year ratio 1993/1992	1993	Year-to-year ratio 1993/1992	1993	Year-to-year ratio 1993/1992	1993	Year-to-year ratio 1993/1992
801	Offices and clinics of doctors of medicine	2.6	1.1	3.7	3.8	6.5	6.2	11.5	10.4	3.7	4.2	6.1	5.7	8.7	9.6
802	Offices and clinics of dentists	2.5	2.4	0.9	(S)	12.2	11.9	(S)	(S)	2.8	3.1	3.5	3.5	(S)	(S)
803	Offices and clinics of doctors of osteopathy	6.5	4.9	2.5	9.3	14.4	11.1	18.9	17.5	8.3	8.4	9.4	9.3	(S)	(S)
804	Offices and clinics of other health practitioners	3.7	3.5	2.2	5.4	10.9	13.3	(S)	(S)	5.6	5.1	4.7	4.5	(S)	(S)
8041	Offices and clinics of chiropractors	6.4	4.1	3.5	12.2	12.7	15.6	(S)	(S)	4.3	3.7	7.2	6.1	(S)	(S)
8042	Offices and clinics of optometrists	3.7	3.6	1.7	10.5	9.3	8.9	(S)	(S)	8.9	7.6	4.0	4.5	(S)	(S)
8043	Offices and clinics of podiatrists	7.9	5.9	3.3	7.4	15.7	15.8	(S)	(S)	11.8	9.1	8.6	8.9	(S)	(S)
805	Nursing and personal care facilities	7.1	6.6	3.6	9.1	9.1	9.5	15.9	14.3	10.1	8.6	9.3	8.3	11.7	20.7

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-7.6. Selected Health Services (SIC's 801, 802, 803, 804, and 805) — Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Firms, by Source: 1992 and 1993

1987 SIC code	Kind of business	Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		1993	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	1992
801	Offices and clinics of doctors of medicine	2.9	2.6	6.7	5.9	10.1	9.0	2.2	2.0	5.6	5.8	8.1	9.5
802	Offices and clinics of dentists	(S)	(S)	12.3	12.8	(S)	(S)	1.7	2.1	2.1	1.9	(S)	(S)
803	Offices and clinics of doctors of osteopathy	6.3	5.9	10.2	9.3	20.1	19.2	5.1	5.9	8.9	9.4	(S)	(S)
804	Offices and clinics of other health practitioners	5.1	5.3	10.6	12.5	(S)	(S)	4.6	3.7	3.3	3.6	(S)	15.6
8041	Offices and clinics of chiropractors	11.8	9.0	14.3	16.0	(S)	(S)	6.4	3.6	4.5	3.6	(S)	(S)
8042	Offices and clinics of optometrists	10.2	9.7	7.0	9.7	(S)	(S)	7.9	7.4	3.1	3.4	(S)	(S)
8043	Offices and clinics of podiatrists	6.6	8.0	17.1	16.0	(S)	(S)	4.7	5.6	3.9	6.2	(S)	(S)
805	Nursing and personal care facilities	6.1	6.8	3.8	4.6	13.5	13.0	9.1	8.4	7.3	8.3	12.7	20.5

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-8.1. Social Services (SIC 83) — Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1992 and 1993

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1993/1992
		1993	1992	
83	Social services	3.2	3.4	1.8
8331	Job training and vocational rehabilitation services ...	4.5	5.4	2.4
8351	Child day care services	3.9	3.3	2.4
8361	Residential care	6.1	7.2	2.0

Table A-8.2. Social Services (SIC 83) — Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1992 and 1993

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1993/1992	Expenses		Year-to-year ratio 1993/1992
		1993	1992		1993	1992	
83	Social services	4.0	3.7	1.1	3.5	3.1	0.9
8322	Individual and family social services	4.7	4.2	1.3	4.2	3.3	1.3
8331	Job training and vocational rehabilitation services	2.9	2.5	1.7	2.6	1.9	2.0
8351	Child day care services	7.6	7.5	1.5	6.3	6.8	1.5
8361	Residential care	5.4	4.5	2.5	5.7	4.6	2.1

Appendix B. Explanatory Material

Definition of Terms

Receipts. (Basic dollar volume measure for service firms subject to Federal income tax). Charges or billings to customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1993 whether or not payment was received in 1993. Health practitioners and firms providing legal services reported payments received in 1993 regardless of when services were rendered. Receipts do not include nonoperating income from interest, investments, gifts, loans, contributions, or grants. Receipts also exclude sales taxes or other taxes (occupancy, admissions, etc.) collected from customers and forwarded directly to a local, State, or Federal tax agency and receipts of establishments whose primary activity is other than service (e.g. manufacturing, wholesale, or retail establishments). They do, however, include receipts other than from services rendered (e.g. sales of merchandise) by establishments primarily engaged in performing services and classified in the service industries.

Revenue. (Basic dollar volume measure for firms exempt from Federal income tax). Charges or billings to customers or clients for services rendered and merchandise sold during 1993 whether or not payment was received in 1993. Also included are income from interest, dividends, contributions, gifts and grants, rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities, as well as tax-exempt activities, are included. Revenue does not include sales taxes or other taxes (occupancy, admissions, etc.) collected by the organization from customers or clients and paid directly to local, State, or Federal income tax agencies; income from the sale of real estate, investments, or other assets; or amounts transferred to operating funds from capital or reserve funds. Firms providing legal services reported payments received in 1993 regardless of when services were rendered.

Total Expenses. (Basic dollar volume measure of expenses for firms exempt from Federal income tax). Costs incurred during 1993 whether or not payments were made in 1993. Total expenses include annual payroll; employee benefits, interest, and rent expenses; supplies used for operating; cost of merchandise sold; and other expenses allocated to operations during the year. Also included are contracted or purchased services; fees paid to other organizations for fundraising; depreciation expenses; and expenses of locations providing support services (e.g., repair services,

administrative services, etc.) for service establishments. Total expenses do not include outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; all other capital expenditures; funds invested; income taxes; assessments (dues) paid to the parent or other chapters of the same organization. Firms engaged in raising funds exclude funds which are transferred to charities or other organizations.

Federal Income Tax Status. For selected kinds of business, firms were tabulated according to their tax status. Firms and organizations in these kinds of business were classified on the basis of their response to the tax status inquiry on the questionnaire. Those that indicated all or part of their income was exempt from Federal income tax under provision of Section 501 or 521 of the Internal Revenue Service (IRS) code were classified as tax-exempt. Firms indicating no such exemption were classified as taxable. For firms that did not respond, the tax status classification was based upon administrative records. (Firms and organizations in all other kinds of business were by definition considered subject to Federal income tax.)

Establishment. A single physical location where business is conducted.

Firm. A business organization or entity consisting of one or more domestic establishments/locations under common ownership or control.

Taxes. Sales, amusement, occupancy, and other taxes collected directly from customers and paid directly to a local, State, or Federal tax agency.

Arrangement of Passenger Transportation (SIC 472)

Expenses. Costs incurred during 1993 whether or not payment was received in 1993. Interest on loans, sales taxes, and other taxes collected from customers and paid to a taxing authority are excluded.

Annual payroll. All salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid to employees in 1993. Corporations include amounts paid to officers and executives; unincorporated businesses do

not include payments to proprietors or partners. Annual payroll is reported before employee deductions for Social Security, withholding taxes, insurance, union dues, etc.

Employer contributions for Social Security and other supplemental labor benefits. The employer's cost for all legally required and voluntary employee fringe benefit programs, including employer's Social Security contributions, unemployment compensation, worker's life and health insurance premiums, pension plans, stock purchases for employees, etc.

Lease and rental payments. Payments made to other companies for the rental or leasing of buildings, structures, offices, and machinery and equipment. Payments made to a parent company or organization, or any of its subsidiaries, for use of assets owned by them; and installment payments for assets obtained through capital lease agreements are excluded.

Advertising and promotion. Amounts paid to other firms for the purchase of advertising and promotion.

Taxes and licenses. Payments made to Federal, State, and local governments for licenses and taxes, including real estate and personal property taxes.

Cost of utilities. Amounts paid for the purchase of electricity from others, or for the purchase of fuels for heating, power, or generating electricity. Also included are amounts paid for water, sewer, refuse removal, and other purchase utilities.

Depreciation. Includes depreciation and amortization charges against depreciable assets owned and used by a company, assets and improvements owned within leaseholds, and assets obtained through capital lease agreements. Excluded are accumulated depreciation and amortization charges against intangible assets (goodwill, patents, copyrights, etc.).

Cost of purchased office supplies. Amounts paid for the purchase of office supplies, stationery, and postage for purposes other than resale.

Cost of purchased repair services. Payments made for the purchase of repair services such as repairs to buildings, structures, offices, and their integral parts (elevators, etc.), and machinery and equipment.

Other expenses. Includes all other operating expenses not listed above, including losses by damage or theft not covered by insurance, bad debt losses, etc.

Equipment Rental and Leasing (SIC 735)

Sources of receipts

Electronic equipment, except computer and medical equipment. Includes receipts from the rental of video cassette recorders and players, and from office machines, except computers and data processing equipment.

Repair and maintenance. Includes labor charges and repair parts installed.

Sales of merchandise. Excludes the sale of used equipment.

All other sources. Includes all other receipts such as miscellaneous receipts from rental and leasing, e.g. computer and data processing equipment, airplanes (without pilots), video tapes and disks, automobiles and other automotive equipment (without drivers), etc. Also includes the receipts from the fair sales value of merchandise marketed in 1993 under capital, finance, or full-payout leases.

Temporary Help Supply Services (SIC 7363)

Supplying temporary help (excluding agricultural) on a contract basis to other businesses.

Types of temporary help

Office support. Includes secretaries, typists, word processors, clerks, bookkeepers, and other office support personnel.

Medical. Includes technicians, nurses, hospital staff, and home health care.

Industrial and construction. Includes laborers (skilled and unskilled), drivers and warehousemen, security guards, janitors, and cleaning personnel.

Technical and professional. Includes engineers, accountants, programmers, data processors, sales and marketing personnel, and other technical and professional personnel (except medical).

Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)

Sources of receipts

Computer integrated systems. Includes receipts from developing or modifying computer software and packaging the software ("bundling") with purchased computer hardware to create and market an integrated system for specific application. Receipts are included only if the firm develops or modifies computer software, markets purchased computer hardware, and is involved in all phases of systems development from design through installation.

Information retrieval services. Includes receipts from providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of

subjects and is taken from other primary sources. Receipts from collecting data bases from primary sources and reformatting or editing them for distribution through information retrieval services are reported under "other computer services".

Computer processing and data preparation services. Includes receipts from providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or timesharing basis.

Computer facilities management services. Includes receipts from providing onsite management and operation of computer and data processing facilities, on a contract or fee basis.

Computer rental and leasing. Includes receipts from the rental and leasing of computer and data processing equipment. Maintenance is included here when part of the lease agreement.

Computer consulting. Includes receipts from consulting and planning for computer and data processing systems, except when part of programming services.

Other computer services. Includes receipts from providing all other computer services, such as data base development; disk and diskette conversion; diskette or tape recertification; etc.

All other receipts. Includes receipts from sales of merchandise and equipment, such as computers and peripheral equipment, and prepackaged software sales (resales). Also includes the percentage of receipts from the fair sales value of merchandise marketed in 1993 under capital, finance, or full-payout leases.

Automotive Rental and Leasing, Without Drivers (SIC 751)

Sources of receipts

Short-term rental without drivers. Includes passenger cars, trucks, truck tractors, truck trailers (full and semi), utility trailers, and recreational vehicles.

Leasing (except finance leasing) without drivers. Includes passenger cars, trucks, truck tractors, and truck trailers (full and semi).

All other receipts. Includes receipts from the fair sales value of merchandise marketed in 1993 under capital, finance, or full-payout leases.

Amusement Parks (SIC 7996)

Sources of receipts

Admissions. Includes receipts from the sale of general or specific exhibit admissions, exclusive of any State and local admission taxes. Includes season ticket sales.

Sales of food, refreshments, and alcoholic beverages. Includes receipts from the sale of food, candy, refreshments, etc., excluding all sales taxes. Does not include sales made by operators of concessions, nor the firm's share of receipts from vending machines operated by others.

Offices and Clinics of Health Practitioners and Nursing and Personal Care Facilities (SIC's 801, 802, 803, 804, and 805)

Sources of receipts/revenue

Government reimbursement for patient services. Includes government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs).

Private insurance carriers. Includes private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc.).

Patient. Includes payments to nursing and personal care facilities from patients, including any Social Security assigned from those patients.

All other sources. Includes all other government operating subsidies, matching funds, and government contracts. Tax-exempt firms include revenue from interest, dividends, gross contributions and grants, rents, and royalties.

Management Services and Public Relations (SIC 874)

Sources of receipts/revenue

Construction management. Includes fees received as agents for owners of construction projects.

Facilities support management services. Includes receipts from furnishing personnel to perform a range of services in support of the operations of other firms or in providing a number of different continuing services on a contract or fee basis within another location.

Other management and administrative services, including management of businesses owned by others. Includes receipts from management or administration of businesses owned by others (providing management personnel only). Receipts from management and operation of customers' facilities (i.e., operating staff and management personnel provided) are included in "all other sources."

Management consulting, including operations research. Includes consulting fees received for assisting management in the analysis and solution of operating and technical as well as management problems, and for management "engineering." Also includes receipts from systems design and operations research (not primarily computer related).

Sample Design

The Service Annual Survey (SAS) sample is a probability sample, selected from employers contained on the Census Bureau's Standard Statistical Establishment List (SSEL). The SSEL includes all employer businesses that make social security payments for employees under the Federal Insurance Contributions Act (FICA). The list sample is updated quarterly to account for new employer businesses (births) and employers which go out of business (deaths).

We previously used an area sample to account for recent employer births and nonemployers for most industries covered by the SAS. Effective with the 1993 survey, we dropped the area sample component from SAS. To lessen the impact this change had on our employer estimates, we modified our birth processing methodology to represent more businesses through the sample selected from the SSEL. The new process is described in the Sampling for New Businesses (Birth) Section. We derived factors from the 1992 Census of Service Industries to account for the nonemployers.

Initial Sampling. The sample was originally drawn from establishments on the SSEL as of December 31, 1989. The initial SSEL consisted of two lists. One list was composed of all Employer Identification (EIN) numbers (assigned in connection with FICA) with reported payroll for at least one quarter of 1989. The second list consisted of all establishments of known multiestablishment companies as of December 31, 1989. These lists contained information on receipts or revenue, payroll, employment, name and address, kind-of-business classification, etc.

Before the sampling frame was available, a study was made of the universe of service businesses using files from the 1987 Census of Service Industries and the 1988 SSEL. This study determined the stratification of the sampling units based on 1987 receipts and kind of business. For selected kinds of business, separate stratum boundaries were determined for tax-exempt firms based on revenue,

rather than receipts. The study also determined the optimal allocation of the sample necessary to meet specified sampling variability objectives for receipts (revenue) of different kind-of-business groups. The primary stratum boundary determined in the study was the certainty cutoff to be used for each kind of business. The cutoff was particularly important since it also determined the type of sampling unit.

The sampling units consisted of both companies and EIN's. If a company had total service receipts/revenue (on a 1987 basis) above the corresponding cutoff for its major kind of business or total receipts/revenue for any minor kind of business above the corresponding cutoff for the minor kind of business, the company was selected into the sample with certainty (i.e., probability = 1.0). The company, which might consist of many EIN's, was then the sampling unit; therefore, any new establishments that the company might acquire, even if under new or different EIN's, were in the sample with certainty. The EIN was the sampling unit for all single establishment companies, whether or not selected with certainty. All multiestablishment service companies not selected with certainty were treated on an EIN basis; that is, the EIN was the sampling unit. The EIN's were then stratified according to their major kind of business and their estimated receipts/revenue (on a 1987 basis). Within each stratum, a simple random sample of EIN's was selected. The sampling rates for these EIN's varied between 1 in 1.5 and 1 in 250.

Sampling for New Businesses (Births)

For all EIN "births" after the initial selection, a two-phase selection procedure is used. EIN births are new EIN's recently assigned by the IRS and on the latest available IRS mailing list for FICA taxpayers. In the first phase, births are arranged by kind of business and size (expected employment or quarterly payroll). A relatively large sample is drawn and canvassed in order to obtain a more reliable measure of size (receipts in two recent months) and correct kind-of-business code or a more detailed kind-of-business code, if needed.

Using this more reliable information, the births selected in phase one are subjected to probability proportional-to-size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1989 SSEL. Because of the lag in identifying births and the time needed to accomplish the two-phase birth selection procedure, births are actually added to the sample approximately 9 months after they began operation. The birth selection procedure is carried out quarterly.

The EIN births that are selected in the quarterly birth selection procedure in early November of the annual survey year are included in the main mailing of the annual survey questionnaires early in the following year.

To account for all EIN births in the annual survey year, and specifically to account for the coverage lag in the quarterly birth selection procedure, we add EIN births that

are selected in the quarterly birth selection procedure in the following year. We mail annual survey forms to these births in June and August to supplement the main survey mailing. We impute for the selected births that do not report.

Selected EIN's that were reactivated in the quarterly processing, that were not included in the main mailing in January, and that had payroll in the annual survey year are treated in a similar manner to the EIN births.

To be eligible for the sample canvass and tabulation, a service business must meet both of the following requirements:

- a. It must be on the latest available IRS mailing list for FICA taxpayers from the previous quarter.
- b. It must have been selected from either the SSEL or the file of employer births.

In the case of businesses that were selected into the sample with certainty, the first requirement is changed. These sampling units are not dropped from canvass and tabulation if they are no longer on the IRS mailing list. Rather, these businesses are contacted and, if there are successor businesses, they are added to the survey.

Estimation of Receipts (Revenue)

Annual estimates from the Service Annual Survey are based upon the summation of weighted data reported by the sampling units in the survey. The assigned weight of a sampling unit is the inverse of its probability of selection (i.e., the reciprocal of its sampling rate).

Appendix C.

Kind-of-Business Classifications

Selected services included in this report are classified in accordance with the 1987 edition of the Standard Industrial Classification (SIC) Manual, issued by the Office of Management and Budget for purposes of providing a standard for the classification and presentation of data by all Federal agencies. Each establishment, firm, or organization is classified according to the major service (determined by volume of receipts) it provides. Except for hospitals, establishments, firms, and organizations owned and operated by Federal, State, or local governments are excluded. The following is a description of each kind-of-business classification presented in this report.

ARRANGEMENT OF PASSENGER TRANSPORTATION (SIC 472)

Establishments primarily engaged in furnishing travel information, acting as agents in arranging tours and transportation for passengers, or acting as independent ticket agencies for transportation establishments.

TRAVEL AGENCIES (SIC 4724)

Establishments primarily engaged in furnishing travel information and acting as agents in arranging tours, transportation, rental of cars, and lodging for travelers.

TOUR OPERATORS (SIC 4725)

Establishments primarily engaged in arranging and assembling tours for sale through travel agents. Tour operators primarily engaged in selling their own tours directly to travelers are also included in this industry.

REAL ESTATE AGENTS AND MANAGERS (SIC 6531)

Establishments primarily engaged in renting, buying, selling, managing, and appraising real estate for others.

HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES (SIC 70)

This major group includes commercial and noncommercial establishments engaged in furnishing lodging, or lodging and meals, and camping space and camping facilities.

Hotels and Motels (SIC 7011)

Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. Hotels which are operated by membership organizations and open to the general public are included in this industry.

Camps and Recreational Vehicle Parks (SIC 703)

Establishments primarily engaged in operating sporting and recreational camps, such as boys' and girls' camps, and fishing and hunting camps. This industry includes establishments that provide overnight or short-term sites for recreational vehicles, trailers, campers, or tents.

Organization Hotels and Lodging Houses, on Membership Basis (SIC 7041)

Lodging houses and hotels operated by membership organizations for the benefit of their constituents and not open to the general public.

PERSONAL SERVICES (SIC 72)

This major group includes establishments primarily engaged in providing services generally to individuals, such as laundries, dry-cleaning plants, portrait photographic studios, and beauty and barber shops. Included are establishments operating as industrial laundries and those primarily engaged in providing linen supply services to commercial and business establishments.

Laundry, Cleaning, and Garment Services (SIC 721)

Establishments primarily engaged in providing a wide variety of laundry and cleaning services including power and hand laundries, coin-operated laundries, dry-cleaning and dyeing plants, rug cleaning, and linen supply and diaper services.

Power Laundries, Family and Commercial (SIC 7211)

Establishments primarily engaged in operating mechanical laundries with steam or other power.

Linen Supply (SIC 7213)

Establishments primarily engaged in supplying to commercial establishments or household users, on a rental basis, such laundered items as uniforms, gowns, and coats of the type used by doctors, nurses, barbers, beauticians, and waitresses; and table linens, bed linens, towels and toweling, and similar items. Establishments included in this industry may or may not operate their own laundry facilities.

Coin-Operated Laundries and Dry-Cleaning (SIC 7215)

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and dry-cleaning equipment for use on the premises, or in apartments, dormitories, and similar locations.

Dry-Cleaning Plants, Except Rug Cleaning (SIC 7216)

Establishments primarily engaged in dry-cleaning or dyeing apparel and household fabrics other than rugs.

Carpet and Upholstery Cleaning (SIC 7217)

Establishments primarily engaged in cleaning carpets and upholstered furniture at a plant or on customers' premises.

Industrial Launderers (SIC 7218)

Establishments primarily engaged in supplying laundered or dry-cleaned industrial work uniforms and related work clothing, such as protective apparel (flame and heat resistant) and clean room apparel; laundered mats and rugs; dust control items, such as treated mops, rugs, mats, dust tool covers, and cloths; laundered wiping towels; and other selected items to industrial, commercial, and government users. These items may belong to the industrial launderer and be supplied to users on a rental basis, or they may be the customers' own goods. Establishments included in this industry may or may not operate their own laundry or dry-cleaning facilities.

Photographic Studios, Portrait (SIC 7221)

Establishments primarily engaged in still or video portrait photography for the general public.

Beauty Shops (SIC 7231)

Establishments primarily engaged in furnishing beauty or hairdressing services. This industry also includes combination beauty and barber shops, as well as hairdressing shops serving both male and female clientele. Beauty and cosmetology schools are included in this industry.

Barber Shops (SIC 7241)

Establishments primarily engaged in furnishing barber and men's hair styling services. Barber colleges are included in this industry.

Funeral Service and Crematories (SIC 7261)

Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead.

Tax Return Preparation Services (SIC 7291)

Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services.

BUSINESS SERVICES (SIC 73)

This major group includes establishments primarily engaged in rendering services, not elsewhere classified, to business establishments on a contract or fee basis, such as advertising, credit reporting, collection of claims, mailing, reproduction, stenographic, news syndicates, computer programming, photocopying, duplicating, data processing, services to buildings, and help supply services.

Advertising (SIC 731)

Establishments primarily engaged in providing advertising services, such as advertising agencies; outdoor advertising services; radio, television, and publishers' advertising representatives; advertising research services; aerial advertising; and circular and handbill distribution.

Advertising Agencies (SIC 7311)

Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio and television, or other advertising media for clients on a contract or fee basis.

Consumer Credit Reporting Agencies, Mercantile Reporting Agencies, and Adjustment and Collection Agencies (SIC 732)

Establishments primarily engaged in the collection or adjustment of claims, other than insurance; or in providing mercantile and consumer credit reporting services.

Mailing, Reproduction, Commercial Art and Photography, and Stenographic Services (SIC 733)

Establishing primarily engaged in furnishing direct mail advertising services; compiling and selling mailing lists; blueprinting and photocopying services; commercial photography, commercial art and graphics services; and stenographic and reproduction services.

Direct Mail Advertising Services (SIC 7331)

Establishing primarily engaged in furnishing services for direct mail advertising, such as creating, producing, and mailing of direct mail advertising. This industry includes establishments primarily engaged in compiling and selling mailing lists.

Commercial Art and Graphic Design (SIC 7336)

Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users.

Disinfecting and Pest Control Services (SIC 7342)

Establishments primarily engaged in disinfecting dwellings and other buildings, and in termite, insect, rodent, and other pest control, generally in dwellings or other buildings.

Building Cleaning and Maintenance Services, Not Elsewhere Classified (SIC 7349)

Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial service, floor waxing, and office cleaning.

Medical Equipment Rental and Leasing (SIC 7352)

Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. Establishments of this industry may also sell medical supplies.

Heavy Construction Equipment Rental and Leasing (SIC 7353)

Establishments primarily engaged in renting or leasing (except finance leasing) heavy equipment, with or without operators.

Equipment Rental and Leasing, Not Elsewhere Classified (SIC 7359)

Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified.

Employment Agencies (SIC 7361)

Establishments primarily engaged in providing employment services, except theatrical employment agencies and motion picture casting bureaus, by assisting either employers or those seeking employment.

Help Supply Services (SIC 7363)

Establishments primarily engaged in supplying temporary or continuing help on a contract or fee basis. The help supplied is always on the payroll of the supplying establishments, but is under the direct or general supervision of the business to whom the help is furnished. Establishments that provide both management and staff to operate a business are classified according to the type of activity of the business.

Computer Programming Services (SIC 7371)

Establishments primarily engaged in providing computer programming services on a contract or fee basis. Establishments of this industry perform a variety of additional services, such as computer software design and analysis; modifications of custom software; and training in the use of custom software.

Prepackaged Software (SIC 7372)

Establishments primarily engaged in the design, development, and production of prepackaged computer software. Important products of this industry include operating, utility, and applications programs. Establishments of this industry may also provide services such as preparation of software documentation for the user; installation of software for the user; and training the user in the use of the software.

Computer Integrated Systems Design (SIC 7373)

Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with purchased computer hardware (computers

and computer peripheral equipment) to create and market an integrated system for specific application. Establishments in this industry must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of systems development from design through installation.

Computer Processing and Data Preparation and Processing Services (SIC 7374)

Establishments primarily engaged in providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information Retrieval Services (SIC 7375)

Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments primarily engaged in performing activities, such as credit reporting, direct mail advertising, stock quotation services, etc., and who also create data bases are classified according to their primary activity.

Computer Facilities Management Services (SIC 7376)

Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis.

Computer Rental and Leasing (SIC 7377)

Establishments primarily engaged in renting or leasing computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services.

Computer Maintenance and Repair (SIC 7378)

Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer Related Services, Not Elsewhere Classified (SIC 7379)

Establishments primarily engaged in supplying computer related services, not elsewhere classified. Computer consultants operating on a contract or fee basis are classified in this industry.

Miscellaneous Business Services (SIC 738)

Establishments primarily engaged in providing detective, guard, and armored car services; monitoring and maintaining security systems devices; furnishing news, pictures, and features and in supplying newspaper services to newspapers and periodicals; in developing film and in making photographic prints and enlargements; and furnishing business services not elsewhere classified, such as bondspersons, drafting services, and lecture bureaus, notaries public, sign painting, and auctioneering services.

Detective, Guard, and Armored Car Services (SIC 7381)

Establishments primarily engaged in providing detective, guard, and armored car services.

Security Systems Services (SIC 7382)

Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. Establishments of this industry may sell or lease and install the security systems, which they monitor and maintain.

Photofinishing Laboratories (SIC 7384)

Establishments primarily engaged in developing film and in making photographic prints and enlargements for the trade or for the general public.

AUTOMOTIVE REPAIR, SERVICES, AND PARKING (SIC 75)

This major group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, and parking services to the general public.

Automotive Rental and Leasing, Without Drivers (SIC 751)

Establishments primarily engaged in the short-term rental or extended-term leasing (with or without maintenance) of passenger cars, trucks, truck tractors, or semitrailers without drivers. Included in this industry are establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

Truck Rental and Leasing, Without Drivers (SIC 7513)

Establishments primarily engaged in the short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers.

Passenger Car Rental (SIC 7514)

Establishments primarily engaged in the short-term rental of passenger cars without drivers.

Automobile Parking (SIC 7521)

Establishments primarily engaged in the temporary parking of automobiles, usually on an hourly, daily, or monthly contract or fee basis.

Automotive Repair Shops (SIC 753)

Establishments primarily engaged in general and specialized repair of automotive vehicles, including tops and bodies, tire retreading and recapping, paint shops, engine repair, and other specialized automobile repairs.

Top, Body, and Upholstery Repair Shops and Paint Shops (SIC 7532)

Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Included in this industry are establishments primarily engaged in customizing automobiles, trucks, and vans except on a factory basis.

Automotive Exhaust System Repair Shops (SIC 7533)

Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire Retreading and Repair Shops (SIC 7534)

Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive Glass Replacement Shops (SIC 7536)

Establishments primarily engaged in the installation, repair, or sales and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive Transmission Repair Shops (SIC 7537)

Establishments primarily engaged in the installation, repair, or sales and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to the installation or repair of these products.

General Automotive Repair Shops (SIC 7538)

Establishments primarily engaged in general automotive repair.

Automotive Repair Shops, Not Elsewhere Classified (SIC 7539)

Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as full service (carburetor repair), brake relining, front end and wheel alignment, and radiator repair.

Automotive Services, Except Repair (SIC 754)

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles; and furnishing automotive services, except repair and carwashes, such as emission testing, inspection services, lubricating or rustproofing services, and towing services.

Carwashes (SIC 7542)

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles.

MISCELLANEOUS REPAIR SERVICES (SIC 76)

This major group includes establishments engaged in miscellaneous repair services. Among the kinds of business included are electrical repair shops, including refrigerator, radio, and television repair; watch, clock, and jewelry repair; reupholstery and furniture repair; welding repair; and armature rewinding.

Electrical Repair Shops (SIC 762)

Establishments primarily engaged in radio and television repair, refrigeration and air-conditioning service and repair, and other electrical and electronic repair such as electrical household appliance repair, and electrical and electronic equipment repair.

Radio and Television Repair Shops (SIC 7622)

Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas; or in installing and servicing radio transmitting and receiving equipment in homes, offices, boats, automobiles, or other vehicles.

Armature Rewinding Shops (SIC 7694)

Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment, or repair or rebuild for sale or exchange to users or the trade.

MOTION PICTURES (SIC 78)

This major group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term motion pictures, as used in this major group, includes similar productions for television or other media using film, tape, or other means.

Motion Picture Production, Distribution and Allied Services (SIC 781, 782)

Establishments primarily engaged in the production and/or distribution of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale, including educational, industrial, and religious films; or engaged in services allied to the production or distribution of the films.

Motion Picture Theaters (SIC 783)

Establishments commercially operated as conventional or "four wall" theaters primarily engaged in the indoor exhibition of motion pictures; and commercially operated theaters, commonly known as drive-ins, primarily engaged in the outdoor exhibition of motion pictures.

Video Tape Rental (SIC 7841)

Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use.

AMUSEMENT AND RECREATION SERVICES (SIC 79)

This major group includes establishments engaged in providing amusement or entertainment services on payment of a fee or admission charge, except motion picture theaters.

Theatrical Producers (Except Motion Picture), Bands, Orchestras, and Entertainers (SIC 792)

Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters; producers of live and taped radio programs and live television programs; and bands, orchestras, and entertainers.

Bowling Centers (SIC 7933)

Establishments known to the public as bowling centers or lanes.

Professional Sports Clubs and Promoters (SIC 7941)

Establishments primarily engaged in operating and promoting professional and semiprofessional athletic clubs; promoting athletic events, including amateur; and managing individual professional athletes. Stadiums and athletic fields are included only if the operator is actually engaged in the promotion of athletic events.

Racing, Including Track Operations (SIC 7948)

Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators.

Physical Fitness Facilities (SIC 7991)

Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Included in this industry are establishments providing aerobic dance and exercise classes.

Public Golf Courses (SIC 7992)

Establishments primarily engaged in the operation of golf courses open to the general public on a contract or fee basis.

Coin-Operated Amusement Devices (SIC 7993)

Establishments primarily engaged in operating coin-operated amusement devices, either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, slot machines, and similar types of amusement equipment. Amusement (including video game) arcades and parlors are also included in this industry.

Amusement Parks (SIC 7996)

Establishments of the type known as amusement parks and kiddie parks which group together and operate in whole or in part a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds.

Membership Sports and Recreation Clubs (SIC 7997)

Sports and recreation clubs which are restricted to use by members and their guests. Country, golf, tennis, yacht, and amateur sports and recreation clubs are included in this industry.

HEALTH SERVICES (SIC 80)

This major group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Establishments of associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which limit their services to the provision of insurance against hospitalization or medical costs are excluded.

Offices and Clinics of Doctors of Medicine (SIC 8011)

Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. Establishments operating as clinics of physicians are included in this industry.

Offices and Clinics of Dentists (SIC 8021)

Establishments of licensed practitioners having the degree of D.M.D. or D.D.S. (or D.D.Sc.) and engaged in the practice of general or specialized dentistry, including dental surgery. Establishments operating as clinics of dentists are included in this industry.

Offices and Clinics of Doctors of Osteopathy (SIC 8031)

Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery. Establishments operating as clinics of osteopathic physicians are included in this industry.

Offices and Clinics of Chiropractors (SIC 8041)

Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine. Establishments operating as clinics of chiropractors are included in this industry.

Offices and Clinics of Optometrists (SIC 8042)

Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments operating as clinics of optometrists are included in this industry.

Offices and Clinics of Podiatrists (SIC 8043)

Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry. Establishments operating as clinics of podiatrists are included in this industry.

Skilled Nursing Care Facilities (SIC 8051)

Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate Care Facilities (SIC 8052)

Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation from a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicare program.

Nursing and Personal Care Facilities, Not Elsewhere Classified (SIC 8059)

Establishments primarily engaged in providing some nursing and/or health related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Patients in these facilities, because of their mental or physical condition, require some nursing care, including the administering of medications in accordance with a physician's orders.

General Medical and Surgical Hospitals (SIC 8062)

Establishments primarily engaged in providing general medical and surgical services and other hospital services.

Psychiatric Hospitals (SIC 8063)

Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill.

Specialty Hospitals, Except Psychiatric (SIC 8069)

Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except mental.

Medical Laboratories (SIC 8071)

Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession, or to the patient on prescription of a physician.

Dental Laboratories (SIC 8072)

Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order the dental profession.

Home Health Care Services (SIC 8082)

Establishments primarily engaged in providing skilled nursing or medical care in the home, under supervision of a physician.

Kidney Dialysis Centers (SIC 8092)

Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty Outpatient Facilities, Not Elsewhere Classified (SIC 8093)

Establishments primarily engaged in outpatient care of a specialized nature with permanent facilities and with medical staff to provide diagnosis, treatment, or both to patients who are ambulatory and do not require inpatient care.

LEGAL SERVICES (SIC 81)

Establishments which are headed by members of the bar and are primarily engaged in offering legal advice or services. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly carrying on their profession are excluded.

LIBRARIES (SIC 8231)

Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

VOCATIONAL SCHOOLS (SIC 824)

Computer programming, computer maintenance and repair; business machine operation, office procedures, and secretarial and stenographic skills. Included in this industry are establishments primarily engaged in offering specialized vocational courses, not elsewhere classified and furnishing educational courses by mail. Offices maintained by such schools for the sale of correspondence courses are included.

SOCIAL SERVICES (SIC 83)

This major group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Included in this industry are organizations soliciting funds to be used directly for these and related services.

Individual and Family Social Services (SIC 8322)

Establishments primarily engaged in providing one or more of a wide variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services. This industry includes offices of specialists providing counseling, referral, and other social services.

Job Training and Vocational Rehabilitation Services (SIC 8331)

Establishments primarily engaged in providing manpower training and vocational rehabilitation and habilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience. Included are upgrading and job-development services, skill training, world-of-work orientation, vocational rehabilitation counseling, offices of specialists providing rehabilitation, and job counseling. Also included are establishments primarily engaged in providing work experience for rehabilitee.

Child Care Services (SIC 8351)

Establishments primarily engaged in the care of infants and children, or in providing prekindergarten education, where medical care or delinquency correction is not a

major element. These establishments may or may not have substantial educational programs. These establishments generally care for preschool children, but may care for older children when they are not in school.

Residential Care (SIC 8361)

Establishments primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included are establishments providing 24-hour year-round care for children.

MUSEUMS, ARE GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS (SIC 84)

This major group includes museums, art galleries, arboreta, and botanical and zoological gardens. These establishments are often of historical, educational, or cultural interest.

MEMBERSHIP ORGANIZATIONS (SIC 86)

This major group includes organizations operating on a membership basis for the promotion of the interests of their members. Labor unions and similar labor organizations (SIC 863), political organizations (SIC 865), and religious organizations (SIC 866) are excluded from the scope of this survey.

Business Associations (SIC 861)

Membership organizations engaged in promoting the business interests of their members. Associations owned by their members but organized to perform a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional Membership Organizations (SIC 862)

Membership organizations of professional persons for the advancement of the interest of their profession.

Civil, Social, and Fraternal Associations (SIC 864)

Membership organizations engaged in civil, social, or fraternal activities.

Membership Organizations, Not Elsewhere Classified (SIC 869)

Membership organizations, not elsewhere classified, such as art councils, athletic associations, automobile owners' associations or clubs, farm bureaus, and humane societies.

ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES (SIC 87)

This major group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Engineering Services (SIC 8711)

Establishments primarily engaged in providing professional engineering services which provide and supervise their own engineering staff on temporary contract to other firms.

Architectural Services (SIC 8712)

Establishments primarily engaged in providing professional architectural services.

Surveying Services (SIC 8713)

Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, Auditing, and Bookkeeping Services (SIC 8721)

Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services.

Commercial Physical and Biological Research (SIC 8731)

Establishments primarily engaged in commercial physical and biological research and development on a contract or fee basis.

Commercial Economic, Sociological, and Educational Research (SIC 8732)

Establishments primarily engaged in performing commercial business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis.

**Noncommercial Research Organizations
(SIC 8733)**

Establishments primarily engaged in performing non-commercial research into and dissemination of information for public health, education, or general welfare. Establishments included here operate primarily on funds from endowments, contributions, and grants. The research is frequently contracted out and funded by these establishments.

Testing Laboratories (SIC 8734)

Establishments primarily engaged in providing testing services.

Management Services (SIC 8741)

Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments in this industry do not provide operating staff.

**Management Consulting Services
(SIC 8742)**

Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems

planning, evaluation, and selection; human resource policies and practices planning; and production scheduling and control planning. These establishments are characterized by the breadth and scope of the problems they address.

Public Relations Services (SIC 8743)

Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to influence the general public or other groups in promoting the interests of their clients.

**Facilities Support Management Services
(SIC 8744)**

Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments or in providing a number of different continuing services, on a contract or fee basis, within another establishment. Included in the industry are establishments primarily engaged in the private operation of jails and adult correctional facilities, whether or not providing both management and support staff.

**Business Consulting Services, Not Elsewhere
Classified (SIC 8748)**

Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis.

Appendix D. Report Forms

B-500M

OMB No.

Approval Expires:

FORM **B-500M**
(9-17-93)U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS**1993
SERVICE ANNUAL SURVEY**

Public reporting burden for this collection of information is estimated to average 12 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration, Bureau of the Census, Room 2104, FB 3, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.

PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

**PENALTY FOR FAILURE TO REPORT
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

NOTICE — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

RETURN TO **BUREAU OF THE CENSUS**
1201 East 10th Street
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,
CAREFULLY PREPARED ESTIMATES ARE
ACCEPTABLE.

GENERAL INSTRUCTIONS
Please read the accompanying
instructions before making your entries.

(Please correct any error in name, address, and ZIP Code)

COVERAGE INSTRUCTIONS**Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

- 1 ☐ Yes — Go to Item 2
2 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month _____ Year **19** _____

Item 2 NUMBER OF SERVICE LOCATIONS**1993**

Enter the total number of service locations covered by this report as of December 31, _____

Item 3 TAX STATUS

a. Is this firm or organization operated on a not-for-profit basis?
(Please check one only)

1 ☐ Yes — Continue with item 3b

2 ☐ No — Go to item 4

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?
(Please check one only)

1 ☐ Yes

2 ☐ No

SPECIAL INSTRUCTIONS (if any)**Item 4 DOLLAR VOLUME**

Complete item 4a if the answer to item 3b was "NO" or "BLANK."

a. **TAXABLE FIRMS ONLY** — OPERATING RECEIPTS, excluding sales taxes or other taxes.

Key code	1993			
	Bil.	Mil.	Thou.	Dol.
002				
006				
003				

Complete item 4b if the answer to item 3b was "YES."

b. **TAX-EXEMPT ORGANIZATIONS ONLY**

(1) Total revenue

(2) Total operating expenses

Item 5 REPORT PERIOD

Mark (X) the one box which best describes the period covered by your report. If the date reported is for a period other than the "calendar year," please enter the beginning and ending dates.

- 1 ☐ Calendar year — Go to item 6
2 ☐ Fiscal year
3 ☐ Less than 12 months

From	Key code	1993		
		Month	Day	Year
To	005			
	010			

Item 6 ORGANIZATIONAL STATUS

Mark (X) the ONE box which best describes this firm or organization during 1993.

0 ☐ Corporation (including professional service organization or association)5 ☐ Governmental — Specify ☐9 ☐ Other — Specify ☐1 ☐ Individual proprietorship (or sole practitioner)2 ☐ Partnership**Item 7 OWNERSHIP OR CONTROL**

Name of owning or controlling company

Number and street

City, State, and ZIP Code

a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization?

1 ☐ Yes2 ☐ No — Continue with item 7b

EI Number

Name of company acquired or merged with

Number and street

City, State, and ZIP Code

b. Did this firm or organization acquire or merge with another company during 1993?

1 ☐ Yes2 ☐ No — Continue with item 8

Date of merger or acquisition

Month

Year

EI Number

SURVEY COVERAGE

AMUSEMENT AND RECREATION SERVICES — Locations primarily engaged in the operation of sports, amusement, and recreation services such as bathing beaches, swimming pools, riding academies and schools, carnival operation, exposition operation, game parlors, horse shows, picnic grounds operation, rental of rowboats and canoes, shooting galleries, fairs, commercial museums, and zoos, etc.

CHILD DAY CARE SERVICES — Locations primarily engaged in the care of infants or children, or in providing prekindergarten education where medical care or delinquency correction is not a major element.

HEALTH AND ALLIED SERVICES — Locations primarily engaged in rendering health and allied services, such as blood banks, blood donor stations, medical photography and art, oxygen tent service, kidney dialysis centers, and alcohol and drug out patient clinics.

HOME HEALTH CARE SERVICES — Locations primarily engaged in providing skilled nursing or medical care in the home under supervision of a physician. Includes visiting nurse associations.

HOSPITALS — Locations primarily engaged in providing inpatient diagnostic services, extensive medical treatment including surgical services, and other hospital services, as well as continuing nursing services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

JOB TRAINING AND VOCATIONAL REHABILITATION SERVICES — Locations primarily engaged in providing manpower training and vocational rehabilitation and habilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience, skill obsolescence, or personal characteristics or problems.

LEGAL SERVICES — Locations engaged in offering legal advice or legal services, including attorneys, counselors at law, lawyers, legal aid services, patent solicitors' offices, and referees in bankruptcy.

MANAGEMENT AND PUBLIC RELATIONS SERVICES — Locations primarily engaged in furnishing a wide variety of general or specialized management, consulting, or public relations services on a contract or fee basis.

MEMBERSHIP SPORTS AND RECREATION CLUBS — Sports and recreation clubs which are restricted to use by members and their guests.

NONCOMMERCIAL RESEARCH ORGANIZATIONS — Locations primarily engaged in noncommercial research into and dissemination of information for public health, education, or general welfare. Locations included here operate primarily on funds from endowments, contributions and grants. The research itself is frequently contracted out and funded by these establishments rather than being performed here. These include:

- Archaeological expeditions
- Educational research agencies (noncommercial)
- Medical research (noncommercial; cancer, TB, etc.)
- Research agencies, scientific and educational (noncommercial)
- Research institutes
- Social research (noncommercial)

OFFICES AND CLINICS OF HEALTH PRACTITIONERS — Locations of licensed practitioners engaged in providing general or specialized medicine, surgery, and/or other health related services.

RESEARCH DEVELOPMENT AND TESTING SERVICES — Locations primarily engaged in laboratory or other physical research, development and/or testing on a contract or fee basis.

RESIDENTIAL CARE — Locations primarily engaged in the provision of residential, social, and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Locations providing 24-hour, year-round care for children are also included.

THEATRICAL PRODUCERS (EXCEPT MOTION PICTURES), BANDS, ORCHESTRAS, AND ENTERTAINERS — Locations primarily engaged in providing theatrical presentations and entertainment services, such as road companies, stock companies, summer theater, burlesque houses, bands, orchestras, entertainers and producers of entertainment for radio or television.

Also included are: museums, art galleries, and botanical and zoological gardens; selected membership organizations; vocational schools; camps and membership lodging; physical fitness facilities; libraries; and individual and family social services.

REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.

CENSUS USE**Item 8 CERTIFICATION**

This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — Please print

Address (Number and street, city, State, ZIP Code)

Telephone

Area code	Number	Extension

Signature

Title

Date

Fax number

Area code	Number	Extension

B-500M1FORM **B-500M1**
(9-17-93)U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1993
SERVICE ANNUAL SURVEY
NURSING AND PERSONAL CARE
FACILITIES****PENALTY FOR FAILURE TO REPORT
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.**RETURN
TO****BUREAU OF THE CENSUS**
1201 East 10th Street
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,
CAREFULLY PREPARED ESTIMATES ARE
ACCEPTABLE.**GENERAL INSTRUCTIONS**
Please read the accompanying
instructions before making your entries.Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration, Bureau of the Census, Room 3104, FB 3, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.
PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

COVERAGE INSTRUCTIONS**Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 9417?

- 1 ☐ Yes — Go to item 2
 2 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month	Year
	19

Item 2 NUMBER OF SERVICE LOCATIONS**1993**

Enter the total number of service locations covered by this report as of December 31, _____

Item 3 TAX STATUS

- a. Is this firm or organization operated on a not-for-profit basis? 1 ☐ Yes — Continue with item 3b 2 ☐ No — Go to item 4
- b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 or 511 of the Internal Revenue Code? 1 ☐ Yes 2 ☐ No

Item 4 DOLLAR VOLUME

Key code	1993			
	Bil.	Mil.	Thou.	Dol.

Complete item 4a if the answer to item 3b was "NO" or "BLANK."

a. **TAXABLE FIRMS ONLY** — OPERATING RECEIPTS, excluding sales taxes or other taxes.**002**

Complete item 4b if the answer to item 3b was "YES."

b. **TAX-EXEMPT ORGANIZATION ONLY**

(1) Total revenue

006

(2) Total operating expenses

003**Item 5 SOURCES OF RECEIPTS (REVENUE)**

Report the percentages of total operating receipts (taxable firms) or total revenue (tax-exempt firms) reported in item 4a or 4b(1) above from the sources listed. Report whole percents.

Line a(1) through a(3) — Government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs)**Line b** — Private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc.)**Line c** — Payments from patients including assigned Social Security**Line d** — All other sources (include percentage from all other government operating subsidies, matching funds, and government contracts. Tax-exempt firms include the percentage of total revenue from interest, dividends, gross contributions, grants, rents, and royalties here).**NOTE** — The sum of lines 5a through 5d should equal 100%.

a. Government reimbursement for patient services

Key code

1993

(1) Medicare

714

%

(2) Medicaid

715

%

(3) Other government

716

%

b. Private insurance carriers

716

%

c. Patient

714

%

d. All other sources — Specify

719

%

e. **TOTAL****100%**

Item 6	PERCENTAGE OF TOTAL RECEIPTS (REVENUES) FROM PATIENT CARE SERVICES		Estimates are acceptable if book figures are not available.		Key code	1993		
Report in line 6a the percentages of total operating receipts or revenue reported in item 4a or 4b(1) from patient care services (i.e., payments from Medicare, Medicaid, and other public assistance or welfare programs; and from private sources for routine or ancillary health care services). Report in line 6b the percentage of total operating receipts or revenue from all other sources not directly related to patient health care, such as beautician and barber services, laundry services, luncheonettes, etc. Report whole percents.			Percentage of total operating receipts (revenue) from —					
			a. Patient care services	309		%		
			b. All other	310		%		
NOTE — The sum of lines 6a and 6b should equal 100%			TOTAL			100%		

Item 7	BEDS AND DISCHARGES		Key code	Number of beds as of December 31, 1993	Key code	Number of discharges during 1993
Line a — Include all patients receiving inpatient nursing and rehabilitative services in a nursing facility, except mentally retarded patients in intermediate care facilities.				(1)		(2)
Line b — Include all mentally retarded patients receiving intermediate care.						
Line c — Include all patients enrolled in a program providing palliative care, medical and support services to terminally ill patients and their families.						
Line d — Include all patients primarily in a rest home situation for chronically ill or permanently disabled, who require minimal medical attention.						
Line e — Include patients not included in any category above.						
Line f — Report the totals of lines a through e.						
		a. Nursing facilities care	311		319	
		b. Intermediate care for the mentally retarded	313		320	
		c. Hospice care	314		321	
		d. Domiciliary care	315		322	
		e. All other	316		323	
		f. TOTAL	317		324	

Item 8	REPORT PERIOD		Key code	1993		
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		1 ☐ Calendar year — Go to item 9	From	005	Month	Day
		2 ☐ Fiscal year	To	010	Year	
		3 ☐ Less than 12 months				

Item 9	ORGANIZATIONAL STATUS	
Mark (X) the ONE box which best describes this firm or organization during 1993.		
0 ☐ Corporation (including professional service organization or association) 1 ☐ Individual proprietorship (or sole practitioner) 2 ☐ Partnership 5 ☐ Governmental — Specify → 9 ☐ Other — Specify →		

Item 10	OWNERSHIP OR CONTROL		Name of owning or controlling company	
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization?		Number and street		
		City, State, and ZIP Code		
1 ☐ Yes —————→ 2 ☐ No — Continue with item 10b		EI Number —————→		
		Name of company acquired or merged with		
b. Did this firm or organization acquire or merge with another company during 1993?		Number and street		
		City, State, and ZIP Code		
1 ☐ Yes —————→ 2 ☐ No — Continue with item 11		Date of merger or acquisition —————→	Month	Year
		EI Number —————→		

SURVEY COVERAGE	
NURSING AND PERSONAL CARE FACILITIES — Locations primarily engaged in providing nursing and health-related personal care with inpatient beds.	
REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.	

CENSUS USE	

Item 11	CERTIFICATION		This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person to contact regarding this report — Please print		Address (Number and street, city, State, ZIP Code)		Telephone
				Area code Number Extension
Signature		Title	Date	Fax number
				Area code Number Extension

B-500M2FORM **B-500M2**
(9-20-93)U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1993
SERVICE ANNUAL SURVEY
MANAGEMENT SERVICES
AND PUBLIC RELATIONS****PENALTY FOR FAILURE TO REPORT
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

NOTICE — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN
TO****BUREAU OF THE CENSUS**
1201 East 10th Street
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,
CAREFULLY PREPARED ESTIMATES ARE
ACCEPTABLE.**GENERAL INSTRUCTIONS**Please read the accompanying
instructions before making your entries.

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration, Bureau of the Census, Room 3104, FB 3, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.
PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

In correspondence pertaining to this report, please refer to
the **IDENTIFICATION** Number shown below.

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

COVERAGE INSTRUCTIONS**Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

- 1 ☐ Yes — Go to item 2
 2 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month	Year
	19

Item 2 NUMBER OF SERVICE LOCATIONS**1993**

Enter the total number of service locations covered by this report as of December 31, _____

Item 3 TAX STATUS

- a. Is this firm or organization operated on a not-for-profit basis? 1 ☐ Yes — Continue with item 3b 2 ☐ No — Go to item 4
- b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code? 1 ☐ Yes 2 ☐ No

Item 4 DOLLAR VOLUME

Complete item 4a if the answer to item 3b was "NO" or "BLANK."

- a.
- TAXABLE FIRMS ONLY**
- OPERATING RECEIPTS, excluding sales taxes or other taxes.

Complete item 4b if the answer to item 3b was "YES."

- b.
- TAX-EXEMPT ORGANIZATIONS ONLY**

Key code	1993			
	Bil.	Mil.	Thou.	Dol.
002				
006				
003				

**Item 5 SOURCES OF RECEIPTS
(REVENUE)**

Report the percentages of total operating receipts (taxable firms) or total revenue (tax-exempt organizations) reported in item 4a or 4b(1) above from the sources listed. Report whole percents.

Line a(1) — Include fees received as agents for owners of construction projects.

Line a(2) — Report the percentage of receipts from furnishing personnel to perform a range of services in support of the operations of other firms or in providing a number of different continuing services on a contract or fee basis within another location.

Line a(3) — Report receipts from management or administration of businesses owned by others (providing management personnel only). Report receipts from management and operation of customers' facilities (i.e., operating staff and management personnel provided) in line d.

Line b(1) — Include consulting fees received for assisting management in the analysis and solution of operating and technical as well as management problems, and for management "engineering." Receipts from systems design and operations' research (not primarily computer related) should also be included here.

Line c — **Tax exempt firms only** — Report the percentage of revenue from investments, sale of securities, gifts, loans, contributions, rents, royalties, and grants. Taxable firms enter "0."

Line d — Enter percentage of receipts from all other sources. Describe in the "Remarks" section if this is the largest source of receipts.

NOTE — The sum of lines 5a(1) through 5d should equal 100%.

a. Management and administrative services

Key
code**1993**

- (1) Construction management

401

%

- (2) Facilities support management services

402

%

- (3) Other management and administrative services including management of businesses owned by others

403

%

b. Consulting, design, and public relations services

- (1) Management consulting, including operations research

404

%

- (2) Engineering consulting and design services (professional)

405

%

- (3) Tax consulting services

406

%

- (4) Computer consulting and software services

407

%

- (5) Public relations services

408

%

- (6) Other consulting and design services, including interior design

409

%

c. Income from interest, dividends, gross contributions, grants, rents, and royalties

410

%

d. All other sources

411

%

e. **TOTAL****100%**

Item 6	PERCENTAGE OF RECEIPTS (REVENUE), BY CLASS OF CLIENT		Key code		1993
Report the percentages of total operating receipts (revenue) reported in item 4a or 4b(1) on page one for the clients listed. Report whole percents.		a. Federal Government		412	%
NOTE — The sum of lines 6a through 6c should equal 100%.		b. State and local governments, including public authorities		413	%
		c. All other		414	%
		d. TOTAL			100%

Item 7	REPORT PERIOD		Key code		1993
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		☐ Calendar year — Go to item 8 ☐ Fiscal year ☐ Less than 12 months			
		From 005 To 010		Month	Day
				Year	

Item 8	ORGANIZATIONAL STATUS	
Mark (X) the ONE box which best describes this firm or organization during 1993.		
☐ Corporation ☐ Governmental — Specify ☒ ☐ Other — Specify ☒		
☐ Individual proprietorship ☐ Partnership		

Item 9	OWNERSHIP OR CONTROL	
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization?		Name of owning or controlling company
☐ Yes ☐ No — Continue with item 9b		Number and street
		City, State, and ZIP Code
		EI Number -
b. Did this firm or organization acquire or merge with another company during 1993?		Name of company acquired or merged with
☐ Yes ☐ No — Continue with item 10		Number and street
		City, State, and ZIP Code
		Date of merger or acquisition: Month Year EI Number -

MANAGEMENT SERVICES — Locations primarily engaged in furnishing general or specialized management services on a day-to-day basis and on a contract or fee basis. MANAGEMENT CONSULTING SERVICES — Locations primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These locations generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning; evaluation and selection; human resource policies and practices planning; and production scheduling and control planning.	FACILITIES SUPPORT MANAGEMENT SERVICES — Locations primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments or in providing a number of different continuing services on a contract or fee basis within another location. PUBLIC RELATIONS — Locations primarily engaged in the preparation of materials, written or spoken, which are designed to influence the general public or other group in promoting the interest of their clients.
--	--

REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.

	CENSUS USE

Item 10	CERTIFICATION This report is substantially accurate and has been prepared in accordance with instructions.				
Name of person to contact regarding this report — Please print	Address (Number and street, city, State, ZIP Code)		Telephone		
			Area code	Number	Extension
Signature	Title	Date	Fax number		
			Area code	Number	Extension

B-500M3

OMB No.

Approval Expires:

FORM **B-500M3** U.S. DEPARTMENT OF COMMERCE
(9-20-93) BUREAU OF THE CENSUS**1993
SERVICE ANNUAL SURVEY
OFFICES AND CLINICS OF
HEALTH PRACTITIONERS****PENALTY FOR FAILURE TO REPORT
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN
TO****BUREAU OF THE CENSUS
1201 East 10th Street
Jeffersonville, IN 47132-0001****Any questions call 1-800-253-1882****IF BOOK FIGURES ARE NOT AVAILABLE,
CAREFULLY PREPARED ESTIMATES ARE
ACCEPTABLE.****GENERAL INSTRUCTIONS****Please read the accompanying
instructions before making your entries.**Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration, Bureau of the Census, Room 3104, FB 3, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.
PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**In correspondence pertaining to this report, please refer to
the IDENTIFICATION Number shown below.**100 CENSUS USE
1. 2.

(Please correct any error in name, address, and ZIP Code)

COVERAGE INSTRUCTIONS**Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

1 ☐ Yes — Go to item 22 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month

Year

Item 2 NUMBER OF SERVICE LOCATIONS**1993**

Enter the total number of service locations covered by this report as of December 31, 1993

Item 3 TAX STATUS

a. Is this firm or organization operated on a not-for-profit basis?

1 ☐ Yes — Continue with item 3b2 ☐ No — Go to item 4

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?

1 ☐ Yes2 ☐ No**Item 4 DOLLAR VOLUME**Key
code**1993**

Bil. Mil. Thou. Dol.

Complete Item 4a if the answer to Item 3b was "NO" or "BLANK."

a. **TAXABLE FIRMS ONLY — OPERATING RECEIPTS**, excluding sales taxes or other taxes.

002

Complete Item 4b if the answer to Item 3b was "YES."

b. **TAX-EXEMPT ORGANIZATIONS ONLY**

(1) Total revenue

006

(2) Total operating expenses

003

**Item 5 ANALYSIS OF RECEIPTS
(REVENUE)**

Report the percentages of total operating receipts (taxable firms) or total revenue (tax-exempt organizations) reported in item 4a or 4b(1) above from the sources listed. Report whole percents.

Line a(2)(a) — Report fees from hospitals or other health institutions for services provided, except wages and salaries while serving as an employee of the institution. Include payments received in the form of guarantees to income, percentage of departmental billings, or bonuses for patient referrals.**Line a(2)(b) —** Report medical professional fees from all other sources, such as payments from insurance companies for conducting physical examinations.**NOTE** — The sum of lines 5a through 5c should equal 100%.**a. Services**

(1) Patient care services

(a) Laboratory services

(1) Inhouse laboratory services

701

%

(2) Provider-billed independent laboratory services

702

%

(b) X-ray services

703

%

(c) Other patient care services by location

(1) Hospital inpatient services

704

%

(2) Hospital outpatient services

705

%

(3) Services delivered in practitioner's office or clinic

706

%

(4) Other (services delivered in nursing homes, private homes)

707

%

(2) Other medical professional services by source

(a) Hospitals and other health institutions

720

%

(b) All other sources

708

%

b. Merchandise sales

(1) Optical goods

709

%

(2) Orthopedic appliances

710

%

(3) Prescription drugs

711

%

(4) Nonprescription drugs and medical supplies

712

%

c. Other sources — Specify

713

%

d. TOTAL**100%**

Item 6	SOURCES OF RECEIPTS (REVENUE)	a. Government reimbursement for patient services	Key code	1993
Report the percentages of total operating receipts (taxable firms) or total operating revenue (tax-exempt firms) reported in item 4a or 4b(1) on page one from the sources listed. Report whole percents. Lines a(1) through a(3) — Government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs) Line b — Private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc.) Line c — Payments from patients including assigned Social Security Line d — All other sources (include percentage from all other government operating subsidies, matching funds, and government contracts). Tax-exempt firms include the percentage of total revenue from interest, dividends, gross contributions and grants, rents, and royalties here. NOTE — The sum of lines 6a through 6d should equal 100%.		(1) Medicare	714	%
		(2) Medicaid	715	%
		(3) Other government	716	%
		b. Private insurance carriers	717	%
		c. Patient	718	%
		d. All other sources — Specify	719	%
		e. TOTAL		100%

Item 7	REPORT PERIOD	1 Calendar year — Go to item 8	2 Fiscal year	3 Less than 12 months	From	To	Key code	1993	Month	Day	Year
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.					005						
					010						

Item 8	ORGANIZATIONAL STATUS
Mark (X) the ONE box which best describes this firm or organization during 1993. 0 ☐ Corporation (including professional service organization or association) 5 ☐ Governmental — Specify 1 ☐ Individual proprietorship (or sole practitioner) 9 ☒ Other — Specify 2 ☐ Partnership	

Item 9	OWNERSHIP OR CONTROL
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization? 1 ☐ Yes 2 ☐ No — Continue with item 9	
Name of owning or controlling company Number and street City, State, and ZIP Code EI Number	
b. Did this firm or organization acquire or merge with another company during 1993? 1 ☐ Yes 2 ☐ No — Continue with item 10	
Name of company acquired or merged with Number and street City, State, and ZIP Code Date of merger or acquisition Month Year EI Number	

SURVEY COVERAGE	
OFFICES AND CLINICS OF DOCTORS OF MEDICINE — Locations of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery including: - Chiropractors - Clinics (operated by groups of physicians) - Dispensaries (operated by groups of physicians) - Emergency medical physician centers - Gynecologists - Neurologists - Ophthalmologists - Osteopaths - Pathologists - Physicians (M.D.) - Plastic surgeons - Psychiatrists - Psychoanalysts - Radiologists - Surgeons	OFFICES AND CLINICS OF OSTEOPATHIC PHYSICIANS — Locations of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathy.
OFFICES AND CLINICS OF DENTISTS — Locations of licensed practitioners having the degree of D.M.D. or D.D.S. (or D.D.Sc.) and engaged in the practice of general or specialized dentistry including dental surgery. - Dental surgeons - Dentists - Orthodontists	OFFICES AND CLINICS OF OTHER HEALTH PRACTITIONERS — Locations of licensed practitioners engaged in the practice of chiropraxis, optometry, and others such as: - Christian Science practitioners - Dieticians - Midwives - Naturopaths - Nurses (registered and practical) - Nutritionists - Occupational therapists - Podiatrists - Physiotherapists - Psychologists, clinical - Psychotherapist

REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.	
CENSUS USE	

Item 10	CERTIFICATION	This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person to contact regarding this report — Please print		Address (Number and street, city, State, ZIP Code)	
Signature		Title	
Date		Telephone	
Area code		Number	
Extension		Fax number	
Area code		Number	
Extension		Area code	
Number		Extension	

B-500TFORM **B-500T**
(9-18-93)U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1993
SERVICE ANNUAL SURVEY****PENALTY FOR FAILURE TO REPORT
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN
TO****BUREAU OF THE CENSUS**
1201 East 10th Street
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,
CAREFULLY PREPARED ESTIMATES ARE
ACCEPTABLE.**GENERAL INSTRUCTIONS**
Please read the accompanying
instructions before making your entries.Public reporting burden for this collection of information is estimated to average 12 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration, Bureau of the Census, Room 3104, FB 3, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.
PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

COVERAGE INSTRUCTIONS**Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

- 1 ☐ Yes — Go to item 2
 2 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month	Year
	19

Item 2 NUMBER OF SERVICE LOCATIONS**1993**

Enter the total number of service locations covered by this report as of December 31, _____

SPECIAL INSTRUCTIONS FOR OPERATING RECEIPTS**Item 3 OPERATING RECEIPTS — Dollar Volume**

Key code	1993			
	Bil.	Mil.	Thou.	Dol.
002				

Operating receipts, excluding sales taxes and other taxes _____

Item 4 REPORT PERIOD

Mark (X) the box which best describes the period(s) covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

- 1 ☐ Calendar year — Go to item 5
 2 ☐ Fiscal year
 3 ☐ Less than 12 months

Key code	1993		
	Month	Day	Year
From	005		
To	010		

Item 5 ORGANIZATIONAL STATUS

Mark (X) the ONE box which best describes this firm during 1993.

0 ☐ Corporation (including professional service organization or association)5 ☐ Governmental — Specify _____9 ☐ Other — Specify _____1 ☐ Individual proprietorship2 ☐ Partnership

Item 6	OWNERSHIP OR CONTROL	Name of owning or controlling company
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization? 1 ☐ Yes → 2 ☐ No – Continue with item 6b		Number and street
		City, State, and ZIP Code
		EI Number →
b. Did this company acquire or merge with another company during 1993? 1 ☐ Yes → 2 ☐ No – Continue with item 7		Name of company acquired or merged with
		Number and street
		City, State, and ZIP Code
		EI Number →

SURVEY COVERAGE

ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES —
Locations primarily engaged in furnishing accounting, auditing, and bookkeeping services.

AMUSEMENT AND RECREATION SERVICES — Locations engaged in providing amusement or entertainment on payment of fee or admission charge. Included are: dance halls and schools, billiard and pool establishments, bowling centers, professional sports clubs and promoters, race track operators, golf courses, and amusement parks.

AUTOMOTIVE REPAIR, SERVICES, AND PARKING — Locations primarily engaged in furnishing automotive repair, rental, leasing and parking services to the public including:

- Passenger car and truck rental and leasing, without drivers
- Utility trailer and recreational vehicle rental
- Parking lots and structures
- Automotive repair shops
- Car washes

BUSINESS SERVICES — Locations primarily engaged in rendering services to businesses on a fee or contract basis, such as advertising; building cleaning and maintenance services; commercial photography and art; computer programming, data processing, and other computer related services; consumer credit reporting, mercantile reporting, adjustment and collection agencies; personnel supply services; equipment rental and leasing; news syndicates; detective, guard and armored car services; and notofinishing laboratories.

ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES — Locations primarily performing services of a professional nature in the fields of engineering, architecture, and surveying, including:

- Designing — ship, boat, machine, and product
- Engineering — civil, design, electrical, industrial, marine, mechanical, petroleum and photogrammetric engineering
- Surveying — aerial, land, and water

HOTELS, MOTELS, AND ROOMING HOUSES — Includes commercial and institutional locations engaged in furnishing lodging, or lodging and meals, on a fee basis, such as:

- Hotels, motels, tourist courts
- Rooming and boarding houses

MEDICAL AND DENTAL LABORATORIES — Locations primarily engaged in providing professional, analytic or diagnostic services to the medical profession, or to the patient on prescription of a physician, and establishments primarily engaged in making dentures and artificial teeth to order for the dental profession.

MISCELLANEOUS REPAIR SERVICES — Locations engaged in repair services, including radio and television repair shops; refrigeration and air conditioning service and repair shops; watch, clock, and jewelry repair; upholstery and furniture repair; welding repair; and armature rewinding shops.

MOTION PICTURES — Locations producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.

PERSONAL SERVICES — Locations primarily engaged in providing services generally involving the care of one's personal appearance or apparel, such as laundries, drycleaning plants, portrait photographers, beauty and barber shops, carpet and upholstery cleaning, shoe repair shops, funeral service, and tax return preparation service.

REAL ESTATE — Includes real estate operators (except developers) and lessors, agents, and brokers.

- REAL ESTATE OPERATORS AND LESSORS — Includes:**
- Operators of nonresidential buildings such as banks, insurance companies, commercial buildings, piers, retail locations, shopping centers, and theaters
 - Operators of apartment buildings and other dwellings
 - Lessors of railroad property and other real property, including airports
 - Operators of residential mobile home sites

- 2. REAL ESTATE AGENTS AND MANAGERS** — Locations primarily engaged in renting, buying, selling, managing and appraising real estate for others. Also includes:

- Cemetery management service
- Escrow agents
- Fiduciaries
- Real estate auctions

REMARKS - To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data

CENSUS USE	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

Item 7	CERTIFICATION	This report is substantially accurate and has been prepared in accordance with instructions.				
Name of person to contact regarding this report – Please print		Address (Number and street, city, State, ZIP Code)		Telephone		
				Area code	Number	Extension
Signature		Title	Date	Fax number		
				Area code	Number	Extension

B-500T1

OMB No.

Approval Expires:

FORM **B-500T1**
(9-16-93)U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS**1993
SERVICE ANNUAL SURVEY
ARRANGEMENT OF PASSENGER
TRANSPORTATION****PENALTY FOR FAILURE TO REPORT
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

NOTICE — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN
TO****BUREAU OF THE CENSUS**
1201 East 10th Street
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,
CAREFULLY PREPARED ESTIMATES ARE
ACCEPTABLE.**GENERAL INSTRUCTIONS**Please read the accompanying
instructions before making your entries.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration, Bureau of the Census, Room 3104, FB 4, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.
PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

In correspondence pertaining to this report, please refer to
the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

COVERAGE INSTRUCTIONS**Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

- 1 ☐ Yes — Go to item 2
 2 ☐ No — Enter current EI Number

When did you start reporting payroll
under this EI Number?

Month	Year
	19

Item 2 NUMBER OF SERVICE LOCATIONS**1993**

Enter the total number of service locations covered by this report as of December 31, _____

Item 3 OPERATING RECEIPTS**Key
code****1993**

a. Commissions and fees from the arrangement of passenger transportation and lodging — **EXCLUDE** sales taxes or other taxes (i.e., amusement, occupancy, use, etc.) collected directly from clients which were forwarded to a taxing authority. **DO NOT REPORT GROSS RECEIPTS (SALES)**. Include any overrides (rebates) received from carriers or other sources.

101

b. Fees charged directly to customers for arranging travel — **Do not** include cost of tickets, hotels, etc.

102

c. Receipts from tour operations — Report the **difference** between the selling price of your tours and the amount paid to suppliers (i.e., gross profit). **EXCLUDE** sales taxes, or other taxes collected directly from clients which were forwarded to a taxing authority.

103

d. All other receipts **EXCLUDING** taxes — **Do not** include cost of tickets, packaged tours, etc.

104

e. TOTAL operating receipts, **EXCLUDING** taxes — Sum of lines 3a through 3d above

002**Item 4 PERCENTAGE OF RECEIPTS BY SOURCE****Key
code****1993**

Report the percentages of total operating receipts reported in item 3e above from the sources listed. Report whole percents.

NOTE — The sum of lines 4a through 4h should equal 100%

a. Air carriers**107**

%

b. Water carriers**108**

%

c. Hotels/motels**109**

%

d. Motor coaches**110**

%

e. Railroad transportation**111**

%

f. Rental cars**112**

%

g. Packaged tours**113**

%

h. All other — Specify**114**

%

i. TOTAL**100%**

Item 5 PAYROLL AND OPERATING EXPENSES

Report costs incurred during 1993 even though payments may have been made at a later date.

Line a — Report the gross earnings paid to employees prior to such deductions as employees' Social Security contributions, withholding taxes, group insurance premiums, union dues, savings bonds, etc. Include all wages, salaries, commissions, dismissal pay, paid bonuses, vacation and sick leave pay, and the cash equivalent of compensation paid in kind. If a corporation, include salaries of officers; if an unincorporated concern, exclude payments to proprietors or partners. **Note** — Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Treasury Form 941.

Line b — Report EMPLOYER'S COST for legally required and voluntary employee fringe benefit programs. Include employer's Social Security contributions, unemployment compensation, worker's compensation insurance, insurance premiums on hospital and medical plans, life insurance premiums, pension plans, stock purchase plans, etc.

Line c — Report payments made to other companies for the rental and leasing of buildings, structures, offices, vehicles, computers, and machinery and equipment. Exclude payments by your firm to the parent company or organization, or any of its subsidiaries, for use of assets owned by them; and installment payments for assets obtained through capital lease agreements.

Line d — Report amounts paid to other firms for the purchase of advertising and promotion, including brochures, pamphlets, etc.

Line e — Report payments to Federal, State, and local governments for licenses and taxes. Include real estate and personal property taxes.

Line f — Report the cost of utilities purchased from others for electricity; purchased fuels for heating, power, or generating electricity; and water, sewer, refuse removal, telephone and telecommunications, and other purchased utilities.

Line g — Report the amount of depreciation and amortization charges against depreciable assets owned by your company. Include depreciation charges against assets owned and used by your firm, assets and improvements owned by your firm within leaseholds, and assets obtained through capital lease agreements. Exclude accumulated depreciation and amortization charges against intangible assets (goodwill, patents, copyrights, etc.).

Line h — Report the cost of purchased office supplies, stationery, and postage for purposes other than resale.

Line i — Report the cost of purchased repair services such as repairs to buildings, structures, offices, and their integral parts (elevators, etc.); vehicles, computers, machinery and equipment.

Line j — Report other operating expenses not reported in lines a through i, such as insurance, contract labor, etc. Exclude cost of tickets, packaged tours, etc.

Line k — Report the total of lines a through j.

	Key code	1993			
		Bil.	Mil.	Thou.	Dol.
a. Annual payroll	115				
b. Employer contributions to Social Security and other supplemental labor benefits	116				
c. Lease and rental payments for buildings, structures, offices, and machinery and equipment	117				
d. Advertising and promotion	118				
e. Taxes and licenses	119				
f. Cost of utilities	120				
g. Depreciation and amortization charges against tangible assets	121				
h. Cost of purchased office supplies	122				
i. Cost of purchased repair services	123				
j. Other operating expenses	125				
k. TOTAL operating expenses	003				

Item 6 REPORT PERIOD

Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

- 1 ☐ Calendar year — Go to Item 7
 2 ☐ Fiscal year
 3 ☐ Less than 12 months

	Key code	1993		
		Month	Day	Year
From	005			
To	010			

Item 7 ORGANIZATIONAL STATUS

Mark (X) the ONE box which best describes this firm during 1993.

- 0 ☐ Corporation
 1 ☐ Individual proprietorship
 2 ☐ Partnership
 3 ☐ Governmental — Specify
 4 ☐ Other — Specify

Item 8 OWNERSHIP OR CONTROL

a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm?

- 1 ☐ Yes
 2 ☐ No — Continue with item 9

Name of owning or controlling company

Number and street

City, State, and ZIP Code

EI Number

b. Did this company acquire or merge with any other company during 1993?

- 1 ☐ Yes
 2 ☐ No — Continue with item 9

Name of company acquired or merged with

Number and street

City, State, and ZIP Code

Date of merger or acquisition

Month

Year

EI Number

SURVEY COVERAGE

This report covers locations primarily engaged in the arrangement of passenger transportation, including those businesses which furnish travel information, act as agents in arranging tours and transportation for passengers, or act as independent ticket agencies for transportation establishments. These include the types of activities listed below:

TRAVEL AGENCIES AND BUREAUS — Not operated by transportation companies, primarily engaged in furnishing travel information and acting as agents in arranging tours, transportation, and lodging for travelers.

TRAVEL CLUBS — Primarily engaged in arranging transportation or accommodations for passengers on a fee or commission basis.

TOUR OPERATIONS — Except sightseeing buses, boats, and airplanes, primarily engaged in arranging and assembling tours, usually through travel agents.

TICKET OFFICES — Primarily engaged in arranging passenger transportation for railroads, buses, ships (cruises), and airlines.

TOURIST AGENCIES — For the arrangement of passenger transportation.

REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.

CENSUS USE**Item 9 CERTIFICATION**

This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — Please print

Address (Number and street, city, State, ZIP Code)

Telephone

Area code

Number

Extension

Signature

Title

Date

Fax number

Area code

Number

Extension

B-500T2

OMB No.

Approval Expires:

FORM **B-500T2**
(12-13-83)U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS**1993
SERVICE ANNUAL SURVEY
PERSONNEL SUPPLY SERVICES****PENALTY FOR FAILURE TO REPORT
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

NOTICE — Your report to the Census Bureau is confidential by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

RETURN
TO**BUREAU OF THE CENSUS**
1201 East 10th Street
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

**IF BOOK FIGURES ARE NOT AVAILABLE,
CAREFULLY PREPARED ESTIMATES ARE
ACCEPTABLE.****GENERAL INSTRUCTIONS**Please read the accompanying
instructions before making your entries.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration, Bureau of the Census, Room 3104, FB 3, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.
PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

In correspondence pertaining to this report, please refer to
the IDENTIFICATION Number shown below.100 CENSUS USE
1. 2.

(Please correct any error in name, address, and ZIP Code)

COVERAGE INSTRUCTIONS**Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

1 ☐ Yes — Go to item 2
2 ☐ No — Enter current EI NumberWhen did you start reporting payroll
under this EI Number?Month Year
19**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, 1993

Item 3 OPERATING RECEIPTS

Line a — Report fees and commissions from the placement of individuals with employers. Report in line a(1) fees received from employers. Report in line a(2) fees received from applicants.

Line b — Report gross billings received for providing help supply to others on a temporary basis.

Line c(1) — Report gross billings from providing employee leasing services. Include amounts billed to cover payroll and benefits paid to leased employees as well as administrative and service fees.

Line c(2) — Report receipts from providing contract labor without payroll and employee benefit accounting, and other specialized personnel management services.

Line d — Report all other operating receipts not reported in lines a through c above.

Line e — Report the sum of lines a through d.

a. Placement fees and commissions**Key code**

Bil.

Mil.

Thou.

Dol.

(1) Employer paid fees

201

(2) Applicant paid fees

202

b. Temporary help supply services

203

c. Continuing help supply services

(1) Employee leasing

204

(2) All other continuing help supply services

205

d. All other receipts

206

**e. Total operating receipts —
Sum of lines a through d**

002

Item 4 PERCENTAGE OF RECEIPTS, BY CUSTOMER

Report the percentage of total operating receipts reported in Item 3e above for the customers listed. Report whole percents.

NOTE — The sum of lines 4a through 4c should equal 100%.

	Key code	1993
a. Federal Government	209	%
b. State and local governments (including public authorities)	210	%
c. All other	211	%
d. TOTAL		100%

Firms providing temporary help supply services, complete Item 5. All others SKIP to Item 6.

Item 5 RECEIPTS BY TYPE OF TEMPORARY HELP SUPPLIEDReport the percentage of temporary help supply receipts reported on line 3b from providing the following types of personnel. Report whole percents. **NOTE** — The sum of lines 5a(1) through 5e should equal 100%.

	Key code	1993		Key code	1993
a. Office support			e. Medical — Continued		
(1) Secretaries, typists, word processors	212	%	(3) Nurses	222	%
(2) Clerks, bookkeepers	213	%	(4) Hospital staff — general	223	%
(3) Other office support personnel — Specify type(s)	214	%	(5) Home health care	224	%
b. Technical and professional (other than medical)			(6) Other medical personnel — Specify type(s)	225	%
(1) Engineers	215	%	d. Industrial and construction		
(2) Accountants	216	%	(1) Laborers (skilled and unskilled)	226	%
(3) Programmers, data processors	217	%	(2) Drivers and warehousemen	227	%
(4) Sales and marketing	218	%	(3) Security guards	228	%
(5) Other technical and professional personnel — Specify type(s)	219	%	(4) Janitors, cleaning personnel	229	%
c. Medical			(5) Other industrial and construction personnel — Specify type(s)	230	%
(1) Administrators	220	%	e. All other personnel — Specify type(s)		
(2) Technicians	221	%		231	%

Item 6 REPORT PERIOD

Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

- 1 ☐ Calendar year — Go to Item 7
 2 ☐ Fiscal year
 3 ☐ Less than 12 months

Key code	1993		
	Month	Day	Year
From 005			
To 010			

Item 7 ORGANIZATIONAL STATUS

Mark (X) the ONE box which best describes this firm during 1993.

- 0 ☐ Corporation
 1 ☐ Individual proprietorship
 2 ☐ Partnership
 3 ☐ Governmental — Specify
 4 ☐ Other — Specify 7

Item 8 OWNERSHIP OR CONTROL**a.** Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm?

- 1 ☐ Yes
 2 ☐ No — Continue with Item 10

Name of owner or controlling company

Number and street

City, State, and ZIP Code

EI Number

b. Did this company acquire or merge with another company during 1993?

- 1 ☐ Yes
 2 ☐ No — Continue with Item 9

Name of company acquired or merged with

Number and street

City, State, and ZIP Code

Date of merger or acquisition

Month

Year

EI Number

SURVEY COVERAGE**EMPLOYMENT AGENCIES** — Locations primarily engaged in providing placement and employment services to employers or those seeking employment, such as:

- Cheffeur registries
- Executive placing services
- Labor contractors, except farm labor
- Maid registries
- Model registries
- Shipcrew agencies
- Teachers' agencies
- Employment agencies, except theatrical and motion pictures
- Nurses' registries

HELP SUPPLY SERVICES — Locations primarily engaged in supplying temporary or continuing help on a contract or fee basis. The help supplied is always on the payroll of the supplying location. This includes:

- Office help service
- Fashion show service (supply of models)
- Employee leasing service
- Help supply service
- Labor pools (except farm workers)
- Manpower pools (except farm labor)
- Modeling service
- Temporary help supply
- Usher service

REMARKS To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.**CENSUS USE****Item 9 CERTIFICATION**

This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — Please print

Address (Number and street, city, State, ZIP Code)

Telephone

Area code Number Extension

Signature

Title

Date

Fax number

Area code Number Extension

B-500T3

OMB No.

Approval Expires:

FORM **B-500T3**
(9-16-93)U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS**1993
SERVICE ANNUAL SURVEY
COMPUTER PROGRAMMING,
DATA PROCESSING, AND OTHER
COMPUTER RELATED SERVICES**

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration, Bureau of the Census, Room 3104, FB 3, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.

PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

**PENALTY FOR FAILURE TO REPORT
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

NOTICE — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN
TO**

**BUREAU OF THE CENSUS
1201 East 10th Street
Jeffersonville, IN 47132-0001**

Any questions call 1-800-253-1882

**IF BOOK FIGURES ARE NOT AVAILABLE,
CAREFULLY PREPARED ESTIMATES ARE
ACCEPTABLE.**

GENERAL INSTRUCTIONS

**Please read the accompanying
instructions before making your entries.**

(Please correct any error in name, address, and ZIP Code)

COVERAGE INSTRUCTIONS**Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

- 1 ☐ Yes — Go to Item 2
2 ☐ No — Enter current EI Number

When did you start reporting payroll under this EI Number?

Month Year 19

Item 2 NUMBER OF SERVICE LOCATIONS**1993**

Enter the total number of service locations covered by this report as of December 31, _____

Item 3 OPERATING RECEIPTS

Key code	1993			
	Bil.	Mil.	Thou.	Dol.
002				

Operating receipts, excluding sales taxes and other taxes _____

Item 4 SOURCES OF RECEIPTS

Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents.

Please DO NOT combine data for two or more detail lines. Estimates are acceptable.

Line a — Report the percentage of receipts from developing or modifying computer software and packaging the software ("bundling") with purchased computer hardware to create and market an integrated system for specific application. Report here only if this firm develops or modifies computer software, markets purchased computer hardware, and is involved in all phases of systems development from design through installation.

Line d — Report the percentage of receipts from providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Firms engaged in collecting data bases from primary sources and reformatting or editing them for distribution through information retrieval services report in line j.

Line e — Report the percentage of receipts from providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Line f — Report the percentage of receipts from providing on-site management and operation of computer and data processing facilities, on a contract or fee basis.

Line g — Report the percentage of receipts from the rental and leasing of computer and data processing equipment. Include maintenance here when part of the lease agreement.

Line i — Report the percentage of receipts from consulting and planning for computer and data processing systems, except when part of programming services.

Line j — Report the percentage of receipts from providing all other computer services, such as data base development; disk and diskette conversion; disk, diskette or tape recertification; etc.

Line k — Include the percentage of sales of merchandise and equipment such as computers and peripheral equipment and prepackaged software (resales). Also include the percentage of receipts from the fair sales value of merchandise marketed in 1993 under capital, finance, or full-payout leases.

NOTE — The sum of lines 4a through 4k should equal 100%.

	Key code	1993
a. Computer integrated systems	501	%
b. Custom computer programming and software design	502	%
c. Prepackaged computer software design, development, and production	503	%
d. Information retrieval services	504	%
e. Computer processing and data preparation services	505	%
f. Computer facilities management services	506	%
g. Computer rental and leasing	507	%
h. Maintenance and repair of computers and peripheral equipment	508	%
i. Computer consulting	509	%
j. Other computer services	510	%
k. All other receipts	511	%
I. TOTAL		100%

Item 5 REPORT PERIOD		☐ Calendar year — Go to item 6 ☐ Fiscal year ☐ Less than 12 months		From To	Key code 005 010	1993 Month Day Year		
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.								
Item 6 ORGANIZATIONAL STATUS								
Mark (X) the ONE box which best describes this firm or organization during 1993.								
☐ Corporation ☐ Individual proprietorship ☐ Partnership			☐ Governmental — Specify			☐ Other — Specify		
Item 7 OWNERSHIP OR CONTROL				Name of owning or controlling company				
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization? ☐ Yes ☐ No — Continue with item 7b				Number and street				
				City, State, and ZIP Code				
				EI Number				
b. Did this firm or organization acquire or merge with another company during 1993? ☐ Yes ☐ No — Continue with item 8				Name of company acquired or merged with				
				Number and street				
				City, State, and ZIP Code				
				Date of merger or acquisition	Month	Year	EI Number	
SURVEY COVERAGE								
COMPUTER PROGRAMMING SERVICES — Locations primarily engaged in computer programming services on a contract or fee basis. Locations of this industry perform a variety of additional services, such as computer software design and analysis; modification of custom software; and training in the use of custom software.				INFORMATION RETRIEVAL SERVICES — Locations primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources.				
PREPACKAGED SOFTWARE — Locations primarily engaged in the design, development, and production of prepackaged computer software. Important products of this industry include operating, utility, and application programs.				COMPUTER FACILITIES MANAGEMENT SERVICES — Locations primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis.				
COMPUTER INTEGRATED SYSTEMS DESIGN — Locations primarily engaged in developing or modifying computer software, and packaging or bundling software with purchased computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific application. Locations in this industry must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of systems development from design through installation.				COMPUTER RENTAL AND LEASING — Locations primarily engaged in renting or leasing computers and related data processing equipment on the customer's site, whether or not also providing maintenance or support services.				
COMPUTER PROCESSING AND DATA PREPARATION AND PROCESSING SERVICES — Locations primarily engaged in providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.				COMPUTER MAINTENANCE AND REPAIR — Locations primarily engaged in the maintenance and repair of computers and computer peripheral equipment.				
REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.								
CENSUS USE								
Item 8 CERTIFICATION								
This report is substantially accurate and has been prepared in accordance with instructions.								
Name of person to contact regarding this report — Please print			Address (Number and street, city, State, ZIP Code)			Telephone		
						Area code	Number	Extension
Signature			Title		Date		Fax number	
							Area code	Number

B-500T4FORM **B-500T4**
(9-18-93)U.S. DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS

OMB No.

Approval Expires:

**1993
SERVICE ANNUAL SURVEY
EQUIPMENT RENTAL
AND LEASING****PENALTY FOR FAILURE TO REPORT
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN
TO****BUREAU OF THE CENSUS
1201 East 10th Street
Jeffersonville, IN 47132-0001**

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,
CAREFULLY PREPARED ESTIMATES ARE
ACCEPTABLE.**GENERAL INSTRUCTIONS**Please read the accompanying
instructions before making your entries.

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration, Bureau of the Census, Room 3104, FB 3, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.

PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

In correspondence pertaining to this report, please refer to
the IDENTIFICATION Number shown below.

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

COVERAGE INSTRUCTIONS**Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**Is the Federal Employer Identification (EI) Number
printed in the upper left of the address box the same
as that used for this firm on its latest Employer's
Quarterly Federal Tax Return, Treasury Form 941?
☐ Yes — Go to item 2
☐ No — Enter current EI Number
When did you start reporting payroll
under this EI Number?

Month	Year
	19

Item 2 NUMBER OF SERVICE LOCATIONS**1993**

Enter the total number of service locations covered by this report as of December 31, _____

Item 3 OPERATING RECEIPTS

Key code	1993			
	Bil.	Mil.	Thou.	Dol.
002				

Operating receipts, excluding sales taxes and other taxes _____

Item 4 SOURCES OF RECEIPTSReport the percentages of total operating receipts reported in item 3
above from the sources listed. Report whole percents.**Line c** — Include the percentage of receipts from the rental of
video cassette recorders and players, and from office machines,
except computers and data processing equipment.**Line j** — Include labor charges and repair parts installed.**Line k** — Exclude the sale of used equipment.**Line l** — Report the percentage from all other receipts. Include
receipts from rental and leasing not covered in a through k above,
such as computer and data processing equipment, airplanes
(without pilots), video tapes and disks, automobiles and other
automotive equipment (without drivers), etc. Also include here the
percentage of receipts from the fair sales value of merchandise
marketed in 1993 under capital, finance, or full-payout leases.
If the amount is larger than 50 percent, please provide an
explanation in the "Remarks" section on the back.**NOTE** — The sum of lines 4a(1) through 4l should equal 100%.

	Key code	1993
a. Heavy construction and earth moving equipment		
(1) With operators	450	%
(2) Without operators	451	%
b. Industrial equipment, except heavy construction and earth moving equipment	452	%
c. Electronic equipment, except computer and medical equipment	453	%
d. Medical equipment and supplies	454	%
e. Tools	455	%
f. Party goods	456	%
g. Home furniture and appliances	457	%
h. Business furniture	458	%
i. All other rental and leasing	459	%
j. Repair and maintenance	460	%
k. Sales of merchandise	461	%
l. All other sources	462	%
m. TOTAL		100%

FORM H-5001A (9-15-93)

B-500T5

OMB No.

Approval Expires:

FORM **B-500T5** U.S. DEPARTMENT OF COMMERCE
(9-18-93) BUREAU OF THE CENSUS**1993
SERVICE ANNUAL SURVEY
AUTOMOTIVE RENTAL AND
LEASING WITHOUT DRIVERS****PENALTY FOR FAILURE TO REPORT
DUE DATE: 30 DAYS AFTER RECEIPT OF FORM****NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.**RETURN TO** BUREAU OF THE CENSUS
1201 East 10th street
Jeffersonville, IN 47132-0001

Any questions call 1-800-253-1882

IF BOOK FIGURES ARE NOT AVAILABLE,
CAREFULLY PREPARED ESTIMATES ARE
ACCEPTABLE.**GENERAL INSTRUCTIONS**
Please read the accompanying
instructions before making your entries.Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for assembling data from existing records and completing the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration, Bureau of the Census, Room 3104, FB 4, Washington, DC 20233-0001; and to the Office of Management and Budget, Washington, DC 20503.
PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**In correspondence pertaining to this report, please refer to
the IDENTIFICATION Number shown below.**

100	CENSUS USE
1.	2.

(Please correct any error in name, address, and ZIP Code)

COVERAGE INSTRUCTIONS**Item 1 FEDERAL EMPLOYER IDENTIFICATION (EI) NUMBER**

Is the Federal Employer Identification (EI) Number printed in the upper left of the address box the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?

1 ☐ Yes — Go to Item 22 ☐ No — Enter current EI Number

--	--	--	--	--	--	--	--	--	--

When did you start reporting payroll under this EI Number?

Month

Year

19

Item 2 NUMBER OF SERVICE LOCATIONS

Enter the total number of service locations covered by this report as of December 31, _____

1993**Item 3 OPERATING RECEIPTS**

Operating receipts, excluding sales taxes and other taxes _____

Key
code**1993**

Bil.

Mil.

Thou.

Dol.

002

Item 4 SOURCES OF RECEIPTS

Report the percentages of total operating receipts reported in Item 3 above from the sources listed. Report whole percents.

Line a — Include the percentage of receipts from the fair sales value of merchandise marketed in 1993 under capital, finance, or full-payout leases.**NOTE** — The sum of lines 4a(1) through 4e should equal 100%.**a. Short-term rental of the following automotive equipment without drivers:**

(1) Passenger cars

550

%

(2) Trucks

551

%

(3) Truck tractors

552

%

(4) Truck trailers, full and semi

553

%

(5) Utility trailers

554

%

(6) Motor homes, travel trailers, and other recreational vehicles

555

%

b. Leasing (except finance leasing) of the following automotive equipment without drivers:

(1) Passenger cars

556

%

(2) Trucks

557

%

(3) Truck tractors

558

%

(4) Truck trailers, full and semi

559

%

c. Rental and leasing (except finance leasing) of all other equipment

560

%

d. Sales of fuels and merchandise

561

%

e. All other operating receipts — Describe in "Remarks" section if this is the largest source of receipts.

561

%

f. TOTAL OPERATING RECEIPTS**100%**

Item 5	PERCENTAGE OF RECEIPTS, BY CUSTOMER		Key code	1993			
Report the percentages of total operating receipts reported in item 3 on page one from the customers listed. Report whole percents. NOTE — The sum of lines 5a and 5b should equal 100%.		a. Individuals	563	%			
		b. Businesses and all others	564	%			
		c. TOTAL		100%			
Item 6	REPORT PERIOD		Key code	1993			
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		1 ☐ Calendar year — Go to item 7 2 ☐ Fiscal year 3 ☐ Less than 12 months		Month	Day	Year	
			From	005			
		To	010				
Item 7	ORGANIZATIONAL STATUS						
Mark (X) the ONE box which best describes this firm during 1993.							
0 ☐ Corporation 1 ☐ Individual proprietorship 2 ☐ Partnership 3 ☐ Governmental — Specify ☐ 4 ☐ Other — Specify ☐							
Item 8	OWNERSHIP OR CONTROL		Name of owning or controlling company				
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm? 1 ☐ Yes 2 ☐ No — Continue with item 8b		Number and street					
		City, State, and ZIP Code					
		EI Number					
b. Did this company acquire or merge with another company during 1993? 1 ☐ Yes 2 ☐ No — Continue with item 9		Name of company acquired or merged with					
		Number and street					
		City, State, and ZIP Code					
		Date of merger or acquisition		Month	Year	EI Number	
SURVEY COVERAGE							
PASSENGER CAR RENTAL AND LEASING, WITHOUT DRIVERS — Locations primarily engaged in short-term rental or extended term leasing (with or without maintenance) of passenger cars without drivers.							
TRUCK RENTAL AND LEASING, WITHOUT DRIVERS — Locations primarily engaged in short-term rental of truck tractors, or semitrailers without drivers.							
UTILITY TRAILER AND RECREATIONAL VEHICLE RENTAL — Locations primarily engaged in daily or extended-term rental of utility trailer and recreational vehicles.							
REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.							
CENSUS USE							
Item 9	CERTIFICATION						
This report is substantially accurate and has been prepared in accordance with instructions.							
Name of person to contact regarding this report — Please print		Address (Number and street, city, State, ZIP Code)		Telephone			
				Area code	Number	Extension	
Signature		Title		Date		Fax number	
						Area code	Number

Item 7 OWNERSHIP OR CONTROL	Name of owning or controlling company			
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this firm or organization? 1 ☐ Yes → 2 ☐ No – Continue with item 7b	Number and street City, State, and ZIP Code EI Number →			
b. Did this company or organization acquire or merge with another company during 1993? 1 ☐ Yes → 2 ☐ No – Continue with item 8	Name of company acquired or merged with Number and street City, State, and ZIP Code Date of merger or acquisition → Month Year EI Number →			

SURVEY COVERAGE

AMUSEMENT PARKS — Locations that operate, in whole or in part, a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds (includes amusement centers and parks, amusement piers, and theme parks).

REMARKS — To reduce the need for costly telephone follow up, please explain any significant year-to-year change in your reported data

FACSIMILE

CENSUS USE

Item 8 CERTIFICATION			
This report is substantially accurate and has been prepared in accordance with instructions.			
Name of person to contact regarding this report — Please print	Address (Number and street, city, State, ZIP Code)		Telephone Area code Number Extension
Signature	Title	Date	Fax number Area code Number Extension

THE OFFICIAL DATA SOURCE THAT'S BEEN SURPRISING AND FASCINATING AMERICANS FOR MORE THAN 100 YEARS

To make productive and profitable business and professional decisions, you need current, reliable information on the nation's social, economic, and political structure.

You'll find that information — along with lots of surprises — in the *Statistical Abstract of the United States 1994*. One of the world's great reference books, the 1,040-page *Abstract* has the most complete, up-to-date information available on U.S. and world social, economic, and political trends.

The 1994 edition features more than 1,500 charts and tables from 250 Government agencies and private sources — statistics as recent as 1993 and projections to 2010!

NEW in '94 —

- ✓ latest facts on information technology
- ✓ Dow Jones market equity index and gross state product — both by industry
- ✓ health care expenditures and people without health insurance by state
- ✓ foreign stock and bond activity and U.S. multinational companies

PLUS the latest statistics available on —

- population — by age, race, sex, state and metropolitan area
- employment and earnings — productivity and employee benefits
- state and local government finances and employment
- education — college population by selected characteristics

... and over 1,000 more charts and tables!

Superintendent of Documents Order Form

Order Processing Code:

* 3167

☐ **YES**, send me the following publications:

____ copies of **Statistical Abstract of the United States 1994** (clothbound), 003-024-08757-0, for \$38 each (\$47.50 foreign)

____ copies of **Statistical Abstract of the United States 1994** (paper cover), 003-024-08756-1, for \$32 each (\$40 foreign)

The total cost of my order is \$_____. Price includes regular shipping and handling and is subject to change.

Company or personal name (Please type or print)

Additional address/attention line

Street address

City, State, Zip code

Daytime phone including area code

Purchase order number (optional)

114th Edition

Statistical Abstract of the United States 1994

The National Data Book

U.S. Department of Commerce
Economics and Statistics Administration
BUREAU OF THE ECONOMIC ANALYSIS

only \$32* paper cover

\$38* clothbound

*Includes Shipping & Handling

Most
complete data
from the latest U.S.
censuses — and the
surveys that update
them!

Order your copy now!

Charge your order.
It's easy!



To fax your orders (202) 512-2250
To phone your orders (202) 512-1800

Check method of payment:

☐ Check payable to Superintendent of Documents

☐ GPO Deposit Account —

☐ VISA ☐ MasterCard

(expiration date) **Thank you for your order!**

Authorizing signature

10/94

Mail to: Superintendent of Documents
P.O. Box 371954, Pittsburgh, PA 15250-7954

PENN STATE UNIVERSITY LIBRARIES



A000072785317